

UNITED STATES DISTRICT COURT
DISTRICT OF MAINE

UNITED STATES OF AMERICA,)	
)	
PETITIONER)	
)	
v.)	CIVIL No. 2:18-mc-100-DBH
)	
SUSAN WILLIAMSON,)	
)	
RESPONDENT)	

**ORDER AFFIRMING RECOMMENDED DECISION
OF THE MAGISTRATE JUDGE**

On October 4, 2018, the United States Magistrate Judge filed with the court, with copies to the parties, his Recommended Decision on Petition to Enforce IRS Summons. The time within which to file objections expired on October 18, 2018, and no objections have been filed. The Magistrate Judge notified the parties that failure to object would waive their right to *de novo* review and appeal.

It is therefore **ORDERED** that the Recommended Decision of the Magistrate Judge is hereby **ADOPTED**. The court finds that the government has complied with all statutory requirements necessary to support the administrative summons and that Susan Williamson has unjustifiably failed to comply with the same. I **GRANT** the Petition and **ORDER** Susan Williamson, with respect to the relevant summons tax periods, to produce the requested documents (*i.e.*, the documents described in the summons) to IRS Revenue Officer Meredith West, or any other officer of the IRS, at the office of the IRS, 220 Maine Mall Road, South Portland,

Maine 04106, within seven (7) days of this Order. I caution Susan Williamson that failure to comply with the Court's Order within the deadline set in the Order could result in a finding that she is in contempt of court and she could be subject to arrest for purposes of a compulsory hearing pursuant to 26 U.S.C. § 7604(b).

SO ORDERED.

DATED THIS 2ND DAY OF NOVEMBER, 2018

/s/D. BROCK HORNBY _____

D. BROCK HORNBY

UNITED STATES DISTRICT JUDGE