

**IN THE UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF ARKANSAS  
JONESBORO DIVISION**

**UNITED STATES OF AMERICA**

**PETITIONER**

**v.**

**Case No. 3:18-cv-00025-KGB**

**RACHELLE ELDRIDGE, a/k/a  
RACHELLE ELDRIDGE-BRAY**

**RESPONDENT**

**ORDER**

Before the Court is the government's petition to enforce Internal Revenue Service summons (Dkt. No. 1). By prior Order, this Court directed defendant Rachelle Eldridge a/k/a Rachelle Eldridge-Bray to appear before this Court on March 28, 2018, and show cause why Ms. Eldridge should not be compelled to obey the Internal Revenue Service ("IRS") summons served upon her on May 23, 2017 (Dkt. No. 3). Ms. Eldridge was personally served a copy of that Order and the government's petition to enforce the IRS summons on March 2, 2018 (Dkt. No. 4). Ms. Eldridge failed to appear at the March 28, 2018, show cause hearing. For good cause shown, the government's petition to enforce IRS summons is granted (Dkt. No. 1).

It is ordered that:

1. This Court has jurisdiction over this action pursuant to 26 U.S.C. §§ 7402 and 7604(a) and 28 U.S.C. §§ 1340 and 1345;
2. The United States has adduced evidence sufficient to meet the required burden, as articulated in *United States v. Powell*, 379 U.S. 48 (1964), by showing that the summons was issued for a legitimate purpose, that it seeks information that may be relevant to that purpose, that the information sought is not already within the IRS's possession, and that all the administrative steps have been satisfied in accordance with the Internal Revenue Code;
3. Ms. Eldridge shall fully obey the subject summons and each requirement to attend,

testify, and/or produce that is called for by the terms of the summons, before Revenue Agent Phil Rampey, or any other proper officer or employee of the IRS, at such time and place as may be set by Revenue Agent or any other proper officer or employee of the IRS; and

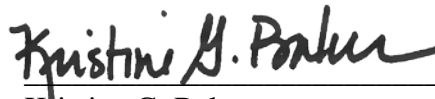
4. Ms. Eldridge is hereby ordered to comply with the IRS summons served upon her on May 23, 2017.

5. Ms. Eldridge is directed to appear before Revenue Agent Phil Rampey on **Tuesday, May 15, 2018, at 10:00 a.m. at 615 South Main Street, Room 221, Jonesboro, Arkansas, 72401**, to testify and to produce summoned documents described in the IRS summons incorporated herein by reference.

6. The Clerk of Court is directed to mail a copy of this Order to Rachelle Eldridge a/k/a Rachelle Eldridge-Bray at 2106 Belleview Cove, Jonesboro, Arkansas, 72404.

7. It is further ordered that a copy of this Order, together with the petition and exhibits thereto, be personally served on Ms. Eldridge at least 10 days prior to the date of appearance.

It is so ordered this 4th day of April, 2018.



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Kristine G. Baker  
United States District Judge