

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

CASE NO. 8:16-mc-121-T-23AEP

BENJAMIN W. PARDUE,

Defendant.

ORDER

The United States petitions (Doc. 1) to enforce against Benjamin W. Pardue “an Internal Revenue Service summons” issued under 26 U.S.C. § 7402. The magistrate judge recommends (1) granting the IRS’s petition, (2) enforcing the IRS summons served on Pardue on August 13, 2015, and (3) directing Pardue to appear before any person designated by the IRS in order to comply with the summons.* (Doc. 21).

More than fourteen days has passed, and no party objects. The report and recommendation (Doc. 21) is **ADOPTED**, and the USA’s petition (Doc. 1) to

* To enforce an IRS summons, the USA must show that “(1) the IRS investigation is being conducted for a legitimate purpose; (2) the inquiry may be relevant to the purpose; (3) the information sought is not already within the Commissioner’s possession; and (4) the administrative steps required by the Internal Revenue Code have been followed. *U.S. v. Powell*, 379 U.S. 48, 57–58 (1964).” (Doc. 21 at 3) The magistrate judge finds that “the government [has] clearly met its *Powell* requirements.” (Doc. 21 at 1)

enforce “an Internal Revenue Service summons” is **GRANTED**. In accord with the USA’s request:

Respondent [must] appear before Revenue Officer S R Riggs, or any other designated officer of the Internal Revenue Service, at [a] time and place . . . fixed by Revenue Officer Riggs or his designee, to give testimony and produce for examination and copying the books, records, papers, and other data as demanded by the summons

(Doc. 1 at 3–4) Also, Pardue must pay the USA’s costs in prosecuting this action.

The clerk is directed to close the case.

ORDERED in Tampa, Florida, on _____, 2017.

STEVEN D. MERRYDAY
UNITED STATES DISTRICT JUDGE