

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-61121-MC-COHN

UNITED STATES OF AMERICA,

Petitioner,

v.

TIMOTHY B. RUGGIERO,
OFFICER OF CAT FIVE
COMPETITION CORP.,

Respondent.


ORDER ENFORCING COMPLIANCE WITH IRS SUMMONS

THIS CAUSE is before the Court upon the United States of America's Petition to Enforce Internal Revenue Service Summons [DE 1] ("Petition"). The Petition seeks to compel Respondent Timothy B. Ruggiero to obey a summons issued to him by the Internal Revenue Service ("IRS") for testimony and documents regarding Cat Five Competition Corp. See 26 U.S.C. §§ 7402(b), 7604(a) (authorizing district courts to compel compliance with summonses issued under internal-revenue laws); 26 U.S.C. § 7602(a) (permitting IRS officials to examine records and summon witnesses in order to determine tax liability). The Court has carefully reviewed the Petition and the record in this case. The Court also heard oral arguments from the parties at a show-cause hearing held earlier today. See DE 3 (Order to Show Cause). For the reasons stated on the record at that hearing, the Court finds that the United States has met its burden of showing that the IRS summons should be enforced. See United States v. Powell, 379 U.S. 48, 57-58 (1964); United States v. Medlin, 986 F.2d 463, 466 (11th Cir. 1993); La Mura v. United States, 765 F.2d 974, 979-80 (11th Cir. 1985).

Accordingly, it is hereby **ORDERED AND ADJUDGED** as follows:

1. The United States of America's Petition to Enforce Internal Revenue Service Summons [DE 1] is **GRANTED**;
2. Immediately after the adjournment of today's show-cause hearing, Respondent Timothy B. Ruggiero shall personally appear before IRS Officer R.A. Perry to give sworn testimony in accordance with the summons issued to Ruggiero on April 21, 2011;
3. Within ten (10) days from the date of this Order, Respondent Timothy B. Ruggiero shall also produce to the IRS all documents, records, and other information requested by the summons, to the extent that such materials exist;
4. The Court retains jurisdiction over this matter to further enforce Ruggiero's compliance with the summons if necessary;
5. The United States shall promptly serve a copy of this Order on Respondent; and
6. The Clerk shall **CLOSE** this case and **DENY AS MOOT** all pending motions.

DONE AND ORDERED in Chambers at Fort Lauderdale, Broward County, Florida, this 4th day of June 2013.


JAMES I. COHN
United States District Judge

Copies provided to:

Counsel of record via CM/ECF