

UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF ILLINOIS

UNITED STATES OF AMERICA,

Petitioner,

v.

BRETT A. KAEMMERER,

Respondent.

Case No. 15-cv-624-JPG-SCW

**MEMORANDUM AND ORDER**

This matter comes before the Court on the Report and Recommendation (“Report”) (Doc. 6) of Magistrate Judge Magistrate Judge Stephen C. Williams recommending that the Court order respondent Brett A. Kaemmerer to comply completely with the IRS summonses issued upon him.

The Court may accept, reject or modify, in whole or in part, the findings or recommendations of the magistrate judge in a report and recommendation. Fed. R. Civ. P. 72(b)(3). The Court must review *de novo* the portions of the report to which objections are made. *Id.* “If no objection or only partial objection is made, the district court judge reviews those unobjected portions for clear error.” *Johnson v. Zema Sys. Corp.*, 170 F.3d 734, 739 (7th Cir. 1999).

The Court has received no objection to the Report. The Court has reviewed the entire file and finds that the Report is not clearly erroneous. Accordingly, the Court hereby:

- **ADOPTS** the Report in its entirety (Doc. 6);
- **FINDS** that the petitioner United States of America has met its burden to enforce the IRS summonses dated January 2, 2015, issued to respondent Brett A. Kaemmerer;
- **GRANTS** the petitioner United States of America’s Petition to Enforce Internal Revenue Service Summonses (Doc. 1);

- **ORDERS** the enforcement of the IRS summonses dated January 2, 2015, issued to respondent Brett A. Kaemmerer;
- **ORDERS** respondent Brett A. Kaemmerer:
  - to obey the aforementioned summonses and each and every requirement thereof, including to testify and produce all documents, records and data as is required by the terms of the summonses, and
  - to appear in person before Revenue Officer Brent J. Garcia, or any other proper officer or employee of the IRS at the U.S. Attorney's Office for the Southern District of Illinois, 9 Executive Drive, Fairview Heights, Illinois 62208, (618) 628-3700, on Tuesday, October 27, 2015, at 10:00 a.m., or any other time and place mutually agreeable to the parties;
- **DIRECTS** the petitioner United States of America to serve a copy of this order upon respondent Brett A. Kaemmerer by First Class Mail, and to mail a second copy by Certified Mail; and
- **ORDERS** the petitioner United States of America to file a status report on the respondent's compliance with the summonses every 90 days until his satisfactory compliance with the summonses and then to file a final notice informing the Court that compliance has been obtained and the case may closed, with judgment to enter at that time.

**IT IS SO ORDERED.**

**DATED: September 29, 2015**

s/ J. Phil Gilbert  
**J. PHIL GILBERT**  
**DISTRICT JUDGE**