

**IN THE UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF ILLINOIS**

**UNITED STATES OF AMERICA,**

**Petitioner,**

**vs.**

**Case No. 15-cv-1230-DRH-DGW**

**JEFFREY J. PFEIFER, as President of  
Alton Medical Rehabilitation S.C.,**

**Respondent.**

**MEMORANDUM AND ORDER**

**HERNDON, District Judge:**

This matter came before the Court on April 14, 2016, at 1:30 P.M., for a hearing on petitioner's petition to enforce Internal Revenue Service ("IRS") summons. *See* Doc. 1. Pursuant to the Court's order to show cause (Doc. 5), respondent was ordered to appear in person and show cause why he should not be ordered to comply with the IRS summons issued to him. For the reasons stated herein, petitioner's petition to show cause is **GRANTED**, and respondent is ordered to comply with the IRS summons served on respondent on July 14, 2015. *See* Doc. 1-2.

On December 16, 2015, respondent and counsel for petitioner appeared for a show cause hearing in this matter. The Court made queries of the respondent at that time, regarding how long it would take him to gather the records needed by the IRS for its investigation. *See* Doc. 7. After discussion with respondent, the Court reset the show cause hearing for February 11, 2016. *Id.*

On February 3, 2016, petitioner filed a motion to continue the show cause hearing after learning about health issues respondent faced. See Doc. 8. The Court granted the motion and reset the show cause hearing for April 4, 2016. See Doc. 9. Later, the Court reset the hearing for April 14, 2016.

On April 14, 2016, counsel for petitioner appeared at the show cause hearing. However, respondent did not. To date, respondent has failed to comply with the IRS summons served on him in July of 2015. The docket also reflects that no response or objection to the petition to enforce IRS summons has been filed.

Upon reviewing the petition (Doc. 1) and exhibits, the Court finds them to be in proper form according to 26 U.S.C. §§ 7602-7604. Considering the standard articulated in *United States v. Powell*, 379 U.S. 48 (1964), the Court:

**FINDS** petitioner United States of America has met its burden to enforce the IRS summons dated July 13, 2015, served on respondent Jeffrey J. Pfeifer, as President of Alton Medical Rehabilitation S.C., on July 14, 2015;

**ORDERS** the enforcement of the IRS summons dated July 13, 2015, served on respondent Jeffrey J. Pfeifer, as President of Alton Medical Rehabilitation S.C., on July 14, 2015;

**ORDERS** respondent Jeffrey J. Pfeifer, as President of Alton Medical Rehabilitation S.C., to obey the aforementioned summons and each and every requirement thereof, including to testify and produce all documents, records, and data as is required by the terms of the summons, which includes but is not limited to providing:

- A fully completed and executed Form 433B to include proof of expenses;
- The last 4 months of ALL bank statements;
- Identification of all accounts receivable to include amounts and dates;

- Proof of rent/mortgage payments, including any payoff(s), the monthly payment amount(s), and/or a payoff date(s);
- Proof of any vehicle(s) owned by the business to include any payoff(s), monthly payment amount(s), and/or payoff date(s); and
- Proof of insurance payments made by the taxpayer related to the operation of his business, *e.g.*, malpractice insurance, etc.;

**ORDERS** respondent to appear in person with the information listed above 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 Thursday, April 28, 2016, at 10:00 a.m.;**

**DIRECTS** petitioner United States of America to serve a copy of this order upon respondent Jeffrey J. Pfeifer, as President of Alton Medical Rehabilitation S.C., by First Class Mail and to mail a copy by Certified Mail;

**DIRECTS** petitioner United States of America to serve a copy of Form 433B on petitioner by First Class Mail and Certified Mail so he may complete and execute the Form prior to April 28, 2016; and

**ORDERS** petitioner United States of America to file a status report on respondent's compliance with the summons every 60 days until his satisfactory compliance with the summons and then to file a final notice informing the Court that compliance has been obtained and the case may be closed with judgment to enter at that time.

**Should respondent fail to appear at the U.S. Attorney's Office in the manner required by this order, he may be found in civil contempt and sanctioned. Sanctions the Court may impose to ensure compliance with this order include, but are not limited to, fines and imprisonment.**

**IT IS SO ORDERED.**

Signed this 18th day of April, 2016.

*David R. Herndon*



Digitally signed by  
Judge David R. Herndon  
Date: 2016.04.18  
09:52:52 -05'00'

**United States District Court**