

**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.

SECOND MEMORANDUM AND ORDER¹

Finding Respondent in Contempt

HERNDON, District Judge:

CAUSE BEFORE THE COURT on the order requiring Respondent Jeffrey J. Pfeifer, as President of Alton Medical Rehabilitation S.C., to appear in person before the United States District Court for the Southern District of Illinois in East St. Louis on Thursday, June 2, 2016, at 10:00 a.m. (Doc. 15). For the reasons set forth, the Court finds Respondent in civil contempt for violating orders of this Court and imposes the following sanction:

1. On April 14, 2016, Respondent, in violation of this Court's orders, failed to appear at a hearing where he was to show cause why he should not be compelled to comply with the IRS summons issued to him.

¹ This Order was originally filed on June 2, 2016 and directed respondent to comply by June 13, 2016 (Doc. 18). The government attempted to serve the June 2, 2016 Order via certified mail. However, the government has not yet received a return receipt from the U.S. Post Office. Given the absence of a return receipt, the Court is allowing the respondent one more opportunity to comply prior to issuance of a warrant. Therefore, the Court is reissuing the June 2, 2016 Order, with a revised date of compliance, and directing service via U.S. Marshals.

2. On April 18, 2016, the Court entered an order for Respondent to obey the aforementioned IRS summons by testifying and producing the documents, records, and data required by the terms of the summons, including but 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.

(*See* Doc. 11). The Court ordered Respondent to appear in person with the requisite information at the U.S. Attorney's Office for the Southern District of Illinois on Thursday, April 28, 2016, at 10:00 a.m. (*Id.*). The Court warned Respondent that failure to comply with the order could result in a finding of civil contempt and the imposition of sanctions, including fines and imprisonment. (*Id.*).

3. On April 28, 2016, in violation of this Court's order, Respondent failed to appear at the U.S. Attorney's Office.

4. Accordingly, on May 5, 2016, this Court ordered Respondent to appear in person before the United States District Court for the Southern

District of Illinois in East St. Louis on Thursday, June 2, 2016, at 10:00 a.m., to show cause why he should not be held in contempt for failure to obey the Court's order to appear at the April 14, 2016 hearing and for failure to obey the Court's order issued on April 18, 2016, directing Respondent to comply with the IRS summons. (Doc. 15). The Court warned Respondent that failure to comply with the order could result in a finding of civil contempt and the imposition of sanctions, including fines and imprisonment. (*Id.*).

5. On June 2, 2016, in violation of this Court's order, Respondent failed to appear before the United States District Court for the Southern District of Illinois in East St. Louis.
6. Respondent's failure to appear at the June 2, 2016 show cause hearing represents yet another failure by Respondent to comply with this Court's orders despite the Court's warnings that doing so could result in a finding of civil contempt and the imposition of sanctions, including fines and imprisonment.
7. The Court, therefore, finds Respondent in civil contempt and orders issuance of a warrant for Respondent's arrest. **The arrest warrant will be executed unless by the end of business on June 27, 2016 (5:00 p.m.), Respondent provides the documents, records, and data required by the IRS summons and described above.** Respondent may arrange to provide Petitioner with the requisite documents, records, and

data by contacting Assistant United States Attorney Nicholas J. Biersbach at (618) 628-3700.

8. **The United States Marshal is DIRECTED, to serve a copy of this order on respondent.** See Fed. R. Civ. 4.1(a).
9. Furthermore, the United States is ordered to file a notice with the Court if Respondent provides the requisite documents, records, and data by the end of business on June 27, 2016.

Should Respondent fail to contact Assistant United States Attorney Biersbach and provide the required documents, records, and data by the end of business on June 27, 2016, then Respondent will be arrested and incarcerated until such time as he resolves the contempt by producing the documents, records, and data he is required to produce in accord with the IRS summons.

IT IS SO ORDERED.

DATED: June 15, 2016.

David R. Herndon



Digitally signed by
Judge David R.
Herndon

Date: 2016.06.15
12:14:36 -05'00'

United States District Judge