

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF KENTUCKY
CENTRAL DIVISION at LEXINGTON

MISCELLANEOUS NO. 10-292-KSF

UNITED STATES OF AMERICA,

PLAINTIFF

v.

ORDER

SCOTT MARTIN

DEFENDANT

* * * * *

The plaintiff, the United States of America, filed its petition to enforce compliance with administrative summons served by the Internal Revenue Service on the defendant, Scott Martin, on August 20, 2010 [DE #1]. Upon review of the petition, this Court ordered that the matter be referred to United States Magistrate Judge Robert E. Wier for the purpose of conducting an evidentiary hearing as to whether Martin should be compelled to obey the IRS summons. Martin was served with the petition and the Court’s order, and an evidentiary hearing was set for September 30, 2010.

At the hearing, the parties informed the Magistrate Judge that they had reached a tentative agreement. Martin agreed on the record that enforcement would be proper and that the IRS is entitled to the relief sought. Furthermore, Martin agreed to meet with the Revenue Officer on October 19, 2010 to provide the required information. Accordingly, the Magistrate Judge recommends that the Court issue an order enforcing the IRS summons at issue in this action.

The parties being in agreement, and no objections having been filed in the record, the Court hereby **ORDERS** as follows:

- (1) the Magistrate Judge’s Recommended Disposition [DE#8] is **ADOPTED** and **INCORPORATED** by reference;

- (2) the United States' Petition to Enforce Internal Revenue Summons [DE #1] is **GRANTED**;
- (3) Martin shall appear at the agreed date and time before the Revenue Officer to respond in full to the summons previously served; failure to abide by the order to appear could subject Martin to potential penalties, including contempt of court.
- (4) Judgment will be entered contemporaneously with this opinion and order in favor of the United States.

This November 8, 2010.



Signed By:

Karl S. Forester *KSF*

United States Senior Judge