

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MARYLAND**

NICOLE WIST

v.

IRS

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Civil No. – JFM-13-2497

**MEMORANDUM**

Nicole Wist has filed a petition to quash IRS summons.

Wist contends that she is not a responsible party in the case and that the summons issued by the Internal Revenue Service to the First Virginia Community Bank should therefore be canceled. That does not provide a proper basis for quashing the subpoena. If the IRS subsequently seeks to assert a claim against Wist, she may, of course, raise as a defense the fact that she is not responsible for the withholding taxes that apparently were not paid.

A separate order dismissing this action is being entered herewith.

Date: November 15, 2013

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/s/  
J. Frederick Motz  
United States District Judge