

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

FONTRISE CHARLES,

Petitioner,

Case No. 1:13-mc-49

v.

HON. JANET T. NEFF

UNITED STATES OF AMERICA,

Respondent.

**OPINION & ORDER**

Petitioner filed a Motion to Quash IRS Summons (Dkt 1), which was referred to the Magistrate Judge. The Magistrate Judge issued a Report and Recommendation (R&R) recommending that this Court deny the petition based on the legal analysis in a related case, *Fontrise Charles v. United States of America*, No. 1:13-mc-46. The matter is presently before the Court on Petitioner's objections to the Report and Recommendation. In accordance with 28 U.S.C. § 636(b)(1) and FED. R. CIV. P. 72(b)(3), the Court has performed de novo consideration of those portions of the Report and Recommendation to which objections have been made. The Court denies the objections and issues this Opinion and Order.

Petitioner argues that the Magistrate Judge erred in determining that the Court should enforce the summons, which was issued using Petitioner's identity information obtained by the IRS through its earlier use of a "no-notice" summons (Pet'r Obj., Dkt 12 at 2). According to Petitioner, in failing to quash the summons, the Court gives its "stamp of approval" to the IRS's "two step process" (*id.*

at 6). Petitioner's argument is without merit. For the reasons more fully stated by the Magistrate Judge in the related case (No. 1:13-mc-46, Dkt 15 at 4-9), and adopted by the district court (No. 1:13-mc-46, Dkt 19), even assuming arguendo the no-notice summons was improperly issued, Petitioner has not demonstrated that either the issuance or use of the information obtained provides proper grounds to quash the present IRS summons. Accordingly:

**IT IS HEREBY ORDERED** that the Objections (Dkt 12) are DENIED and the Report and Recommendation (Dkt 11) is APPROVED and ADOPTED as the Opinion of the Court.

**IT IS FURTHER ORDERED** that the Petition (Dkt 1) is DENIED, and this matter is TERMINATED.

Dated: December 13, 2013

/s/ Janet T. Neff  
JANET T. NEFF  
United States District Judge