

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:15-mc-151

v.

HON. JANET T. NEFF

LINDA A. ALLEN,

Respondent.

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**OPINION AND ORDER**

This matter is before the Court on Respondent's Objection (Dkt 16) to the Report and Recommendation (Dkt 15) of the Magistrate Judge, recommending that this Court grant the Petition to Enforce Internal Revenue Service (IRS) Summons (Dkt 1). No response has been filed. 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 objection has been made. Respondent's objection is without merit and is denied.

Respondent objects that the Magistrate Judge did not provide her due process of law and that she was not permitted to discuss her defense. However, the Magistrate Judge conducted a show cause hearing regarding compliance with the IRS summons, at which Respondent appeared. The Magistrate Judge properly considered the record, the parties' positions, and the governing law, and determined that Respondent failed to show good cause why she should not be compelled to obey the Summons. For the reasons stated in the Report and Recommendation, the Court agrees that the Petition to Enforce the IRS Summons is properly granted.

Accordingly, the Court will adopt the Magistrate Judge's Report and Recommendation as the Opinion of this Court and enter a Judgment consistent with this Opinion and Order. *See* FED. R. CIV. P. 58.

**THEREFORE, IT IS ORDERED** that the Objection (Dkt 16) is DENIED, and the Report and Recommendation (Dkt 15) is APPROVED and ADOPTED as the Opinion of the Court.

**IT IS FURTHER ORDERED** that the Petition to Enforce IRS Summons (Dkt 1) is GRANTED.

**IT IS FURTHER ORDERED** that Respondent shall comply completely with that Summons, including: 1) ensuring that Revenue Officer Michael Bryant of the IRS be in possession of the ordered information and documentation in Respondent's possession and/or control by close of business November 17, 2015 or a date agreed to between the parties; and 2) being available to answer her telephone at (269) 861-1301 on November 18, 2015 at 10:00 AM or a date and time agreed to between the parties and participating in a conference call with Revenue Officer Bryant at that time.

Dated: November 2, 2015

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