

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:15-mc-186

v.

HON. JANET T. NEFF

MICHAEL R. PETCHAUER,

Respondent.

ORDER

This is a proceeding brought pursuant to 26 U.S.C. § 7604 to enforce an administrative summons issued by the Internal Revenue Service (IRS) on November 19, 2014. The matter was referred to the Magistrate Judge, who issued a Report and Recommendation on March 31, 2016, recommending that this Court issue an order compelling respondent to comply with the IRS summons, including but not limited to, in-person testimony necessary to complete the collection statement. The Report and Recommendation was duly served on the parties. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C). Therefore,

IT IS HEREBY ORDERED that the Report and Recommendation of the Magistrate Judge (Dkt 13) is APPROVED and ADOPTED as the opinion of the Court.

Enforcement order to issue.

Dated: April 19, 2016

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