

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:16-mc-98

v.

HON. JANET T. NEFF

MONICA DIANE SMITH,

Respondent.

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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). The matter was referred to the Magistrate Judge, who issued a Corrected Report and Recommendation on April 21, 2017, recommending that this Court grant the petition to enforce IRS summons, and order that Respondent comply completely with the summons. The Report and Recommendation was duly served on the parties. No objections have been filed. *See* 28 U.S.C. § 636(b)(1). Therefore,

IT IS HEREBY ORDERED that the Corrected Report and Recommendation (ECF No. 15) is APPROVED and ADOPTED as the Opinion of the Court.

IT IS FURTHER ORDERED that the Petition to Enforce Internal Revenue Service Summons (ECF No. 1) is GRANTED.

IT IS FURTHER ORDERED that Respondent Monica Diane Smith shall comply completely with the IRS summons (ECF No. 1-2), including: 1) Respondent Smith shall produce to Revenue Officer Kristyn Naziri the ordered information and documentation in Respondent

Smith's possession or control on or before May 10, 2017, at 10:00 a.m.; 2) Respondent Smith shall appear before Ms. Naziri at the place indicated on the summons on May 10, 2017, at 10:00 a.m.; and 3) Respondent Smith shall fully comply with all directions and instructions in the summons on or before May 10, 2017.

IT IS FURTHER ORDERED that Respondent Smith's failure to comply with the Court's order may result in sanctions, including contempt of court.

Dated: May 8, 2017

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