

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MISSOURI
CENTRAL DIVISION**

UNITED STATES OF AMERICA,)	
Petitioner,)	
)	
v.)	Case No.11-9016-MC-C-FJG
)	
SYD HAMPTON,)	
Respondent.)	

ORDER

Pursuant to the Local Court Rules of the United States District Court for the Western District of Missouri, 28 U.S.C. § 636 and governing statutes and law, the Petition to Enforce Internal Revenue Service Summons directed to Syd Hampton was referred to the United States Magistrate Judge Matt. J. Whitworth for processing and handling. The Magistrate Judge has completed the processing and handling of the Petition and has filed his written Report and Recommendation. See Doc. No. 9. He recommends that Respondent Hampton be ordered to comply with the summons issued by Revenue Officer Deborah J. May on September 1, 2011, and that such compliance should occur on a date and time agreed upon by Officer May and Respondent Syd Hampton, but not later than thirty days after the date of any such order directing compliance with the summons upon Respondent Hampton.

In accordance with the requirement of 28 U.S.C. § 636, a copy of the Magistrate Judge's Report and Recommendation was served on all parties to this action. Respondent Hampton filed written objections on May 8, 2012, indicating that: (1) he objects to the amount the IRS states that he owes in taxes, and the means used to calculate that amount (see Doc. No. 10, pp. 2-6); (2) the statute of limitations has run on the IRS's claim against

him (Doc. No. 10, pp. 6-10); (3) the Magistrate Judge issued an “order” without making a “report and recommendation” first (Doc. No. 10, pp. 10-11); and (4) the Magistrate Judge did not allow respondent’s non-attorney representative aid him at the hearing on May 24, 2012 (Doc. No. 10, pp. 11-12).

The Magistrate Judge’s Report is based upon the written record. This Court has reviewed that record, carefully considered the Magistrate Judge’s Report, and hereby adopts, after independently determining that they are correct and proper, the findings, conclusions and recommendations of the Magistrate Judge. In particular, the Court notes that respondent’s objection that the Magistrate Judge issued an “order” rather than a “report and recommendation” is meritless; otherwise, this current Order would be unnecessary. Furthermore, non-attorney representatives are not permitted to represent parties in federal court. The Court concurs with Magistrate Judge Whitworth that the government has made the “minimal showing” necessary to establish a prima facie case for enforcement of a summons, and defendant has not met the “heavy burden” necessary to demonstrate that the summons was issued for an improper purpose or was otherwise deficient. See U.S. v. Norwood, 420 F.3d 888, 892-93 (8th Cir. 2005).

Accordingly, it is hereby **ORDERED** that:

(1) respondent Syd Hampton **COMPLY** with each requirement of the summons issued by Revenue Officer May on a date and at a time agreed upon by Revenue Officer May and respondent Hampton, but not later than thirty days after service of this Order on respondent Hampton; and

(2) the Clerk of the Court forward a copy of this Order via regular and certified mail

to Respondent Syd Hampton, 252 Denninghoff Road, Route 17, Columbia, Missouri 65203-9803.

IT IS SO ORDERED.

/s/Fernando J. Gaitan, Jr.
Chief United States District Judge

Dated: July 11, 2012
Kansas City, Missouri