

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

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Case No. 10-9011-MC-W-NKL
)	
LOUIS MATTOON,)	
LOUIS MATTOON, as President of)	
L. Mattoon Development Corporation,)	
)	
Respondents.)	

ORDER

Pursuant to 28 U.S.C. § 636(b)(1)(b) and Rule 22(e) of the Local Rules of Procedure of the United States District Court for the Western District of Missouri, the Petitioner's Petition to Enforce Internal Revenue Service Summonses [Doc. # 1] was referred to United States Magistrate Judge John T. Maughmer. The Magistrate Judge has now filed his written report. He recommends that the Petition to Enforce Internal Revenue Service Summonses should be granted. No exceptions have been filed to the Magistrate Judge's Report and Recommendation.

The Court has reviewed de novo the written record in this case, carefully considered the Magistrate Judge's Report, and hereby adopts the findings of fact, conclusions of law, and recommendations of the Magistrate Judge. The Court specifically finds the

following:

1. Monica L. Herod (hereafter "Officer Herod") is employed by the Internal Revenue Service as a Revenue Officer in the Collection Group of the Small Business/Self-Employed Division of the Internal Revenue Service, in Independence, Missouri;
2. Officer Herod is conducting an investigation in respect to the tax liability of respondent Louis Mattoon ("Mattoon"), as an individual, for the taxable periods ending September 30, 1991, December 31, 1991, March 31, 1992, June 30, 1992, September 30, 2000, December 31, 2000, June 30, 2001, June 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003, and December 31, 2003;
3. Officer Herod is also conducting an investigation into the collection of the tax liability of L. Mattoon Development Corporation for taxable periods ending September 30, 2000, December 31, 2000, June 30, 2001, June 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March 31, 2004, June 30, 2004, September 30, 2004, December 31, 2004, December 31, 2005, June 30, 2006, September 30, 2006, December 31, 2006, March 31, 2007, June 30, 2007, September 30, 2007, and December 31, 2007;
4. On September 25, 2009, Officer Herod, in furtherance of her investigation, issued a summons directed to Mattoon. Officer Herod served an attested copy of the summons on Mattoon by personally serving the summons on Mattoon on September 25, 2009. The summons required Mattoon to appear before Officer Herod at 2:00 p.m. on October 9, 2009, to give testimony in respect to his tax liability for the periods ending September 30, 1991, December 31, 1991, March 31, 1992, June 30, 1992, September 30, 2000, December 31, 2000, June 30, 2001, June 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003, and December 31, 2003, and to produce for examination the books, records, papers, and other data specifically identified in the summons;

5. On November 12, 2009, an Internal Revenue Service summons was issued by Officer Herod directing Mattoon, as president of L. Mattoon Development Corporation, to appear before Officer Herod on December 1, 2009, at 2:00 p.m. at 3730 Elizabeth Avenue, Independence, Missouri 64057, to testify and to produce for examination books, records or other data described in the summons. An attested copy of the summons was personally served on Mattoon, as president of L. Mattoon Development Corporation, by Officer Herod, on November 12, 2009;
6. Mattoon did not appear before Officer Herod on October 9, 2009, or December 1, 2009, and has not appeared subsequent to those dates. Mattoon provided Commerce Bank statement for Raytown Lawnmower, LLC and Greenlawn Fertilizer for the period November 1, 2008 to September 30, 2009. However, Mattoon has not produced all documents responsive to the summons. Mattoon's refusal to fully comply with the summons continues to date;
7. Not all of the information sought by the summonses is in the possession of the Internal Revenue Service;
8. The testimony, books, records, papers, and other data sought by the summons are necessary to properly investigate the Federal income tax liability against Mattoon, as an individual, for the taxable periods ending September 30, 1991, December 31, 1991, March 31, 1992, June 30, 1992, September 30, 2000, December 31, 2000, June 30, 2001, June 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003 and December 31, 2003; and the tax liability of L. Mattoon Development Corporation for taxable periods ending September 30, 2000, December 31, 2000, June 30, 2001, June 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March 31, 2004, June 30, 2004, September 30, 2004, December 31, 2004, December 31, 2005, June 30, 2006, September 30, 2006, December 31, 2006, March 31, 2007, June 30, 2007, September 30, 2007, and December 31, 2007, in that the said testimony, books, papers, records, and other data should reveal items of income, expenses, and deductions of the taxpayer;

9. The administrative steps required by the Internal Revenue Code were followed in the issuance of the summons; and
10. There has been no recommendation made by the Internal Revenue Service to the Department of Justice for criminal prosecution of the taxpayer.

The Court also finds that the government has established a prima facie case for enforcement of the summonses, and Mattoon has failed to show that the summonses were issued for an improper purpose or were otherwise deficient. It is therefore

ORDERED that Petitioner's Petition to Enforce Internal Revenue Service Summonses [Doc. # 1] is GRANTED. The respondent, Louis Mattoon, as both an individual and as president of L. Mattoon Development Corporation, is directed to obey the summonses issued to him on September 25, 2009 and November 12, 2009, and each requirement of the summonses at such time and at such place as may hereafter be designated by Officer Herod, by any authorized officer of the IRS, or by this Court.

s/ NANETTE K. LAUGHREY
NANETTE K. LAUGHREY
United States District Judge

Dated: October 4, 2010
Jefferson City, Missouri