

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TENNESSEE
at KNOXVILLE

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	No. 3:17-CV-94
v.)	
)	Judge Curtis L. Collier
LORI F. FLEISHMAN,)	
)	
Respondent.)	

ORDER

United States Magistrate Judge Bruce Guyton filed a report and recommendation (the “R&R”) (Doc. 11) on Petitioner’s Petition to Enforce IRS Summons (“Petition”) (Doc. 1).

Revenue Officer Angela Keaton, with the Internal Revenue Service (“IRS”), issued an IRS administrative summons to Respondent, directing Respondent to appear before Officer Keaton on June 14, 2016, to give testimony and produce for examination certain books, papers, records, or other data as described in the summons. Respondent appeared on June 14, 2016, but failed to fully comply with the summons. The Court issued a Show Cause Order (Doc. 5) on July 25, 2017, ordering the Respondent to appear before the Court on September 12, 2017, to show cause as to why she should not be compelled to obey the summons. Respondent did not appear. During the Show Cause hearing, Petitioner requested that the Court order Respondent to appear on October 13, 2017, before Officer Keaton to provide testimony in compliance with the summons.

On September 13, 2017, Respondent filed a motion for reconsideration and additional time to comply with the IRS summons (Doc. 8). Respondent represented that she had hired a

certified public accountant for the purpose of complying with the IRS summons and requested an additional thirty days in which to do so.

In the R&R, Judge Guyton noted that the relief requested by both Petitioner and Respondent was identical—an additional thirty days to comply with the summons. Judge Guyton further noted that Respondent had filed no objections to the relief requested in the Petition. As such, Judge Guyton recommended that the Petition (Doc. 1) be granted and Respondent’s motion (Doc. 8) be denied. Neither party objected to the R&R within the given fourteen days.

After reviewing the record, the Court agrees with the magistrate judge’s report and recommendation. Accordingly, the Court **ACCEPTS** and **ADOPTS** the R&R (Doc. 11). The Petition to Enforce IRS Summons (Doc. 1) is **GRANTED**. Respondent’s Motion for Reconsideration and Additional Time (Doc. 8) is **DENIED**. It is hereby **ORDERED**:

- (1) Respondent shall appear at the IRS offices located at 710 Locus Street, Knoxville, Tennessee, 37902, on **October 13, 2017, at 9:00 a.m.**, before Revenue Officer Keaton, or other designee of the IRS, to provide testimony; and
- (2) Respondent shall provide all documents sought in the IRS Summons (Doc. 1-1) to Revenue Officer Keaton, or other designee of the IRS, by **October 13, 2017 at 9:00 a.m.**

SO ORDERED.

ENTER:

/s/ _____
CURTIS L. COLLIER
UNITED STATES DISTRICT JUDGE

