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## IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

MEMORANDUM DECISION AND ORDER ADOPTING REPORT AND RECOMMENDATION

VS.

SHARRIE BIGLER CUTSHALL,

Respondent.

Case No. 2:12-CV-24 TS

This action was initiated by Plaintiff United States of America through a Petition to Enforce IRS Summons.<sup>1</sup> On January 17, 2012, this case was referred to Magistrate Judge Paul Warner under 28 U.S.C. § 636(b)(1)(B)(3).<sup>2</sup> Respondent Sharrie Bigler Cutshall was ordered to appear at a show cause hearing to be held before the Magistrate Judge on March 15, 2012.<sup>3</sup> Due to personal issues Respondent was experiencing, an additional show cause hearing was scheduled for June 14, 2012. Respondent failed to appear at the June 14, 2012 hearing and a warrant was

<sup>&</sup>lt;sup>1</sup>Docket No. 2.

<sup>&</sup>lt;sup>2</sup>Docket No. 3.

 $<sup>^{3}</sup>Id.$ 

issued for her arrest. A follow-up hearing was held on June 19, 2012 before the Magistrate Judge. The Magistrate Judge issued a Report and Recommendation on June 20, 2012.<sup>4</sup> This matter is before the Court for consideration of that Report and Recommendation.

The Magistrate Judge recommends that the Court: (1) find that Respondent has failed to show cause why she should not be compelled to comply with the Summons; and (2) order Respondent to provide the information required by the Summons to the IRS no later than 15 days after the Court adopts this Report and Recommendation.

Pursuant to 28 U.S.C. § 636(b), a party has 14 days from their receipt of the Report and Recommendation to file an objection. Neither party has done so. The Court has considered the pleadings in the file and the Report and Recommendation and will adopt the Magistrate Judge's Report and Recommendation. It is therefore

ORDERED that the Magistrate Judge's June 20, 2012 Report and Recommendation (Docket No. 10) is ADOPTED IN FULL. It is further

ORDERED that Respondent provide the information required by the Summons to the IRS within fifteen (15) days of this Order.

DATED July 9, 2012.

BY THE COURT:

TEX STEWART

United States District Judge

<sup>&</sup>lt;sup>4</sup>Docket No. 10.