

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN

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GENE FLEISNER,  
d/b/a Super Nova Corp.,

Case No. 16-cv-01496-pp

Plaintiffs,

v.

UNITED STATES OF AMERICA,

Defendant.

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**ORDER GRANTING UNITED STATES' MOTION TO DISMISS GENE  
FLEISNER AS A PETITIONER, FOR SUMMARY DENIAL OF  
THE AMENDED PETITION TO QUASH, AND FOR SUMMARY  
ENFORCEMENT OF THE IRS SUMMONSES (DKT. NO. 10), DENYING THE  
AMENDED PETITION TO QUASH SUMMONS (DKT. NO. 2), AND  
DISMISSING THIS ACTION**

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The court has considered the petitioner's amended petition to quash (dkt. no. 2) and the United States' motion to dismiss Gene Fleisner as a petitioner and for an order summarily denying the amended petition to quash and summarily enforcing the IRS summonses issued to Marvin D. Hatcher and First Bank Financial Center ("First Bank") (dkt. no. 10). The court makes the following findings and rulings:

1. The IRS summonses issued to Marvin D. Hatcher and First Bank in connection with the IRS's civil examination and audit of taxpayer Super Nova Corp. ("Super Nova") for the 2014 tax year were issued for the legitimate purposes of ascertaining and verifying the amounts of Super Nova's gross receipts, depreciation, cost of goods sold, and other deductions claimed on

Super Nova's 2014 corporate income tax returns as explained by IRS Revenue Agent Greg Jackson in his declaration filed in support of the United States' motion;

2. The documents identified in the summonses at issue may shed light on the correct tax liability of Super Nova for the 2014 tax year, as explained by Revenue Agent Jackson in his declaration, and are relevant;

3. The documents sought are not already in the possession of the IRS; and

4. The administrative procedural steps required by the Internal Revenue Code have been followed.

The court **ORDERS** that:

1. The court **GRANTS** the United States' motion to dismiss Gene Fleisner as a petitioner. Dkt. No. 10. The court **DISMISSES** Gene Fleisner as a petitioner, and **ORDERS** that the clerk's office shall amend the caption to show Super Nova Corp. as the petitioner.

2. The court **GRANTS** the United States' motion for summary denial of Super Nova's amended petition to quash. Dkt. No. 10. The court **ORDERS** that Super Nova's amended petition to quash the IRS summonses issued to Marvin D. Hatcher and First Bank is **DENIED**, dkt. no. 2, and that this action is **DISMISSED**;

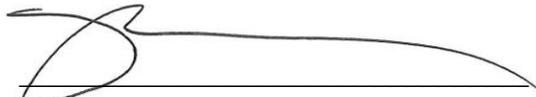
3. The court **ORDERS** that the United States' motion for summary enforcement of the IRS summonses to Marvin D. Hatcher and First Bank is **GRANTED**. Dkt. No. 10.

4. The court **ORDERS** that the United States, through IRS Revenue Agent Greg Jackson or any other IRS employee, may enforce the IRS summonses issued to Marvin D. Hatcher and First Bank; and

5. The United States, through IRS Revenue Agent Greg Jackson or any other IRS employee, shall send by certified mail this Order, together with a copy of the relevant IRS summonses, to Marvin D. Hatcher and First Bank, and schedule a date certain for Marvin D. Hatcher and First Bank to comply with the summonses.

Dated in Milwaukee, Wisconsin this 8th day of August, 2017.

**BY THE COURT:**

A handwritten signature in black ink, appearing to read 'P. Pepper', written over a horizontal line.

**HON. PAMELA PEPPER**  
**United States District Judge**