

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,)
)
) Petitioner,)
)
) CIVIL ACTION NO. 08-MC-84
) v.)
)
ROBERT A. MCNEIL,)
)
) Respondent.)

ORDER TO SHOW CAUSE

On the petition of the United States, under 26 U.S.C. §§ 7402(b) and 7604(a) for an order requiring the respondent, Robert A. McNeil, to show cause why the respondent should not be compelled to obey an Internal Revenue Service summonses served upon the respondent on July 25, 2007 and September 19, 2007:

A copy of this Order, together with the petition and exhibits, must be served on the respondent by a United States Marshal or representative of the Internal Revenue Service.

Within 20 days of that service, the respondent must file with the court and serve on the Internal Revenue Service a written response containing specific facts rebutting the case for the enforcement of the summons or demonstrating that enforcement of the summonses would be an abuse of process.

The respondent must appear before the United States District Court for the Southern District of Texas, Courtroom No. 8-A, 8th Floor, 515 Rusk Avenue, Houston, Texas, on APRIL 24, 2008, at 9:00 A.m., to show cause why the respondent should not be ordered to comply with the Internal Revenue Service summonses.

At the hearing, the respondent must personally appear before this Court, bringing the documents described in the summonses.

DATED:

Mar 5, 2008


UNITED STATES DISTRICT JUDGE

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,)
)
) Petitioner,)
)
) v.) CIVIL ACTION NO. 08-MC-84
)
) ROBERT A. MCNEIL,)
)
) Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES

TO THE HONORABLE JUDGE OF THE COURT:

The United States of America (Internal Revenue Service), petitioner, through the United States Attorney for the Southern District of Texas, states to this Court as follows:

I.

This Court has jurisdiction to issue appropriate process upon application by the petitioner under authority of 26 U.S.C. §§ 7402(b) and 7604(a).

II.

On September 19, 2007 and July 25, 2007, under the authority of 26 U.S.C. § 7602, summonses were issued to and duly served on Robert A. McNeil, hereinafter called the

respondent, at Houston, 77007, by Roger Caris, an Officer of the Internal Revenue Service, in the manner described in the Declarations attached hereto and annexed as Exhibits "1" and "3" incorporated herein.¹

III.

The Certificates of Service of the summonses were signed as required by 26 U.S.C. § 7603. A copy of said summonses and the Certificates of Service of the summonses are attached hereto and annexed as Exhibits "2" and "4" incorporated herein. Exhibit "2" required the respondent to appear and give testimony relating to the collectibility of the tax liability of the respondent and to bring all documents and records reflecting the assets and liabilities of the respondent for the period from August 1, 2007 to the present, so that a Collection Information Statement may be prepared. Exhibit "4" required the respondent to appear and give testimony relating to the tax liability of the respondent and to bring all documents, records, books, papers and other data reflecting the receipt of taxable income by the respondent for the taxable years 2003, 2004, 2005 and 2006, so that federal income tax returns may be prepared. The summonses required that the respondent

¹ Pursuant to General Order No. 2004-11, personal data identifiers have been partially redacted from exhibits.

appear, testify and bring the aforementioned records and information to the Internal Revenue Service office at the time and place designated by the summonses.

IV.

The respondent appeared at the time and place designated by the summonses, but failed to comply.

WHEREFORE, the petitioner respectfully prays that this Court enter an Order requiring the respondent to appear at a date and hour to be determined by the Court to give testimony, produce the aforementioned records, papers or documents, and to show cause why the respondent should not be directed by the Court to comply with the summonses.

Petitioner further prays that the Court authorize any United States Marshal or Revenue Officer of the Internal Revenue Service to serve a copy of this petition and the Order to Show Cause on said respondent.

Respectfully submitted,

DONALD J. DEGABRIELLE, JR.
United States Attorney

By: /S/ M. KATHRYN BELLIS
M. KATHRYN BELLIS
Special Assistant
United States Attorney
S.D. Texas Bar No. 31985
Texas State Bar No. 02107130
8701 S. Gessner, Suite 710
Houston, Texas 77047
Telephone: (281) 721-7300
Facsimile: (281) 721-7343

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS**

UNITED STATES OF AMERICA)	
)	
Petitioner,)	
)	
v.)	Civil Action No.
)	
ROBERT A. MCNEIL,)	
)	
Respondent.)	

DECLARATION

Roger Caris declares:

1. I am employed as a Revenue Officer in the Small Business/Self-Employed Division, Gulf States Area, of the Internal Revenue Service at Houston, TX 77074.
2. In my capacity as a Revenue Officer, I am conducting an investigation into the collection of tax liability of Robert A. McNeil for the taxable period ending December 31, 2002.
3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on September 19, 2007, an Internal Revenue Service summons, Form 6637, to Robert A. McNeil, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 2.
4. In accordance with section 7603 of Title 26, U.S.C., on September 19, 2007, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Robert A. McNeil, by leaving a copy at the last

known place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On October 5, 2007, the respondent, Robert A. McNeil, appeared but refused to comply. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

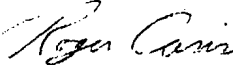
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. As of the date that the summons was issued and served, and as of the day I requested that this action for enforcement be commenced, there was no Department of Justice referral, as defined by 26 U.S.C. 7602 (d), with respect to Robert A. McNeil.

9. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the Federal tax liability of Robert A. McNeil for the taxable period ending December 31, 2002.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 26th day of October, 2007.



Roger Caris
Revenue Officer



Summons

Collection Information Statement

In the matter of Robert A. McNeil
Internal Revenue Service (Identify Division) Small Business/Self Employed
Industry/Area (Identify by number or name) Small Business/Self Employed - 615-250-5731 Area
Periods: 12/31/2002

The Commissioner of Internal Revenue

To: Robert A. McNeil
At: Houston, TX

You are hereby summoned and required to appear before Roger Caris, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 08/01/2007 To the present

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

8701 S Gessner, Stop 5433HAL, Houston, TX 77074 888-741-1829

Place and time for appearance: At 8701 S Gessner, Stop 5433HAL, Houston, TX 77074



IRS

Department of the Treasury
Internal Revenue Service
www.irs.gov

Form 6637 (Rev.4-2005)
Catalog Number 25000Q

on the 5th day of October, 2007 at 10 o'clock A m.

Issued under authority of the Internal Revenue Code this 19th day of September, 2007

Roger Caris
Signature of issuing officer

Revenue Officer
Title

Signature of approving officer (if applicable)

Title

Orig **EXHIBIT 2**



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <i>September 19, 2007</i>	Time <i>10:00 a.m.</i>
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How I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. ~~I left the copy with the following person (if any).~~

Served

Signature <i>Roger Carr</i>	Title <i>Revenue Officer</i>
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I certify that the copy of the summons served contained the required certification.

Signature <i>Roger Carr</i>	Title <i>Revenue Officer</i>
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UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS

UNITED STATES OF AMERICA)	
)	
Petitioner,)	
)	
v.)	Civil Action No.
)	
ROBERT A. MCNEIL,)	
)	
Respondent.)	

DECLARATION

Roger Caris declares:

1. I am employed as a Revenue Officer in the Small Business/Self-Employed Division, Gulf States Area, of the Internal Revenue Service at Houston, TX 77074.
2. In my capacity as a Revenue Officer, I am conducting an investigation into the tax liability of Robert A. McNeil for the calendar years ending December 31, 2003, December 31, 2004, December 31, 2005 and December 31, 2006.
3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on July 25, 2007, an Internal Revenue Service summons, Form 6638, to Robert A. McNeil, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 4.
4. In accordance with section 7603 of Title 26, U.S.C., on July 25, 2007, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Robert A. McNeil, by leaving a copy at the last

known place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On August 10, 2007, the respondent, Robert A. McNeil, did not appear, but did appear for the last chance appointment on September 14, 2007 but still failed to respond to the request for information. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

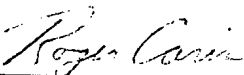
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. As of the date that the summons was issued and served, and as of the day I requested that this action for enforcement be commenced, there was no Department of Justice referral, as defined by 26 U.S.C. 7602 (d), with respect to Robert A. McNeil.

9. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the Federal tax liability of Robert A. McNeil for the calendar years ending December 31, 2003, December 31, 2004, December 31, 2005 and December 31, 2006.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 26th day of October, 2007.



Roger Caris
Revenue Officer



Summons

Income Tax Return

In the matter of Robert A McNeil
 Internal Revenue Service (Identify Division) Small Business/Self Employed
 Industry/Area (Identify by number or name) Small Business/Self Employed - 615-250-5731 Area
 Periods: 12/31/2003, 12/31/2004, 12/31/2005 and 12/31/2006

Commissioner of Internal Revenue

Robert A McNeil
Houston, Texas

You are hereby summoned and required to appear before Roger Caris, an Internal Revenue Service (IRS) officer, to give testimony and to bring for production the following information related to the tax liability of the person identified above for the periods shown:

Documents and records you possess or control about income you received for the years: 12/31/2003, 12/31/2004, 12/31/2005 and 12/31/2006

Such records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee savings statements, and records of deposit with banks or other financial institutions.

Include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including honoraria of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

We will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2002, 2004, 2005 and 2006

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

3701 S Gessner, Stop 5433HAL, Houston, TX 77074 888-741-1829

Place and time for appearance: At 8701 S Gessner, Stop 5433HAL, Houston, TX 77074

on the 16th day of August, 2007 at 10 o'clock A m.

Issued under authority of the Internal Revenue Code this 25th day of July, 2007



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.4-2005)
Catalog Number 61828W

Roger Caris
 Signature of issuing officer

Revenue Officer
 Title

Signature of approving officer (if applicable)

Title



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	<i>July 25, 2007</i>	Time	<i>10:30 a.m.</i>
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How I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. ~~I left the copy with the following person (if any):~~

Served

Signature	<i>Roger Carr</i>	Title	<i>Revenue Officer</i>
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I certify that the copy of the summons served contained the required certification.

Signature	<i>Roger Carr</i>	Title	<i>Revenue Officer</i>
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