

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS**

UNITED STATES OF AMERICA,

Petitioner,

v.

Civil Action No. 13-mc-220 CM

WANDA R. DUNN,

Respondent.

**PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Barry R. Grissom, United States Attorney for the District of Kansas and Andrea L. Taylor, Assistant United States Attorney, states as follows:

1. This is a proceeding brought pursuant to 26 U.S.C. §§ 7402(b) and 7604(a) to judicially enforce an Internal Revenue Service summons.
2. Brandi Robinson is a Revenue Officer of the Internal Revenue Service, employed in the Small Business/Self Employed Division, and she is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602, Treasury Regulations, 301.7602-1, and 26 C.F.R. § 301.7602-1.
3. The respondent, Wanda R. Dunn, resides or is found at 2354 Jayhawk Rd., Fort Scott, KS 66701, within the jurisdiction of this Court.
4. Revenue Officer Brandi Robinson is conducting an investigation into the collection of the federal income tax liabilities of Pittsburg Transfer & Storage Inc. for the taxable year ending December 31, 2009 and the quarterly periods ending March 31, 2011, June 30, 2011

December 31, 2011, and March 31, 2012, as set forth in the Declaration of Revenue Officer Brandi Robinson attached as Exhibit A.

5. The respondent, Wanda R. Dunn, is in possession and control of testimony and other documents concerning the above-described investigation.

6. Revenue Officer Brandi Robinson issued an Internal Revenue Service summons directing the respondent, Wanda R. Dunn, to appear before Revenue Officer Brandi Robinson on May 10, 2013, at 9:00 am at 2850 NE Independence Ave, Suite 100, Lee's Summit, Missouri 64064, to testify and to produce books, records, and other data described in the summons. Revenue Officer Robinson delivered an attested copy of the summons to the last and usual place of abode of the respondent, Wanda R. Dunn, on April 25, 2013. The summons is attached as Exhibit B.

7. On May 10, 2013, the respondent, Wanda R. Dunn, did not appear in response to the summons. *See* Exhibit A, Robinson Declaration ¶ 5. On June 10, 2013, Ms. Dunn was sent a "last chance" letter providing her with an additional opportunity to comply with the summons on June 24, 2013. *Id.* at ¶¶ 6-7. However, on June 24, 2013, Ms. Dunn did not appear nor did she call to re-schedule the summons appearance. *Id.* at ¶ 7. The respondent's refusal to comply with the summons continues to date. *Id.* at ¶ 9.

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

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

11. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons to properly investigate the collection of Pittsburg Transfer & Storage Inc.'s federal income tax liabilities for the taxable year ending December 31, 2009 and the quarterly periods ending March 31, 2011, June 30, 2011 December 31, 2011 and March 31, 2012, as evidenced by Brandi Robinson's Declaration, which is attached and incorporated into this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an Order directing the respondent, Wanda R. Dunn, to show cause, if any, why she should not comply with and obey the aforementioned summons and each and every requirement thereof;
2. That the Court enter an Order directing the respondent, Wanda R. Dunn, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records or other data as required by the summons, before Revenue Officer Brandi Robinson or any other proper officer or employee of the Internal Revenue Service, at such time and place as may be fixed by Revenue Officer Brandi Robinson, or any other proper officer or employee of the Internal Revenue Service;
3. That the United States recover its costs in maintaining this action; and
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

BARRY R. GRISSOM
United States Attorney

s/ Andrea L. Taylor _____
ANDREA L. TAYLOR
Assistant United States Attorney

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Attorneys for Petitioner

REQUEST FOR PLACE OF TRIAL

The United States hereby requests that trial of the above-entitled matter be held in the
City of Kansas City, Kansas.

s/ Andrea L. Taylor _____
ANDREA L. TAYLOR
Assistant United States Attorney

INDEX OF EXHIBITS

Exhibit A: Declaration of Brandi Robinson

Exhibit B: Internal Revenue Service Summons