

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
OCALA DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No: 5:17-mc-11-Oc-JSM-PRL

MICHAEL G. STROUD,

Respondent.

AMENDED ORDER TO SHOW CAUSE

This matter previously came before the Court upon the petition of the United States of America pursuant to 26 U.S.C. §§ 7402(b) and 7604(a) of the Internal Revenue Code for an order requiring Respondent, Michael G. Stroud, to show cause, if any, why he should not be compelled to obey the Internal Revenue Service Summons served on the Respondent on January 12, 2017. (Doc. 1). The petition is supported with the Declaration of M. Da Silva, a duly commissioned Revenue Officer who is conducting an investigating regarding Respondent's tax liabilities and issued the summons. (Doc. 1-1). The petition is also supported by exhibits, including the summons and the certificate of service of summons. (Docs. 1-2 & 1-3).

Accordingly, the undersigned issued an Order to Show Cause (Doc. 4) requiring Respondent's appearance at a hearing scheduled for January 9, 2018, directing the Internal Revenue Service (IRS) to serve Respondent with a copy of the Order, Petition and related documents, and requiring Respondent to reply to the Petition. (Doc. 4).

The United States has now filed a motion (Doc. 6) stating that the IRS has been unable to locate Respondent and serve him. The United States thus requests an extension of time within which to serve the Respondent, and requests a new hearing date and time in February.

Upon due consideration of the motion, Petition and the supporting documents, it is hereby
ORDERED and ADJUDGED:


(1) Respondent, Michael G. Stroud shall appear before United States Magistrate Judge Philip Lammens in the United States Courthouse, Courtroom 1A, Golden-Collum Memorial Federal Building & U.S. Courthouse, 207 N.W. Second Street, Ocala, Florida on **February 6, 2018 at 10:30 a.m.** to show cause why Respondent should not be compelled to comply with the Internal Revenue summons served on Respondent on January 12, 2017.

(2) A copy of this Order, the Petition and Declaration of M. Da Silva, with supporting exhibits shall be personally served upon Respondent, Michael G. Stroud, by an official of the Internal Revenue Service within **thirty (30) days** of the date of this Order

(3) Within **fourteen (14) days** of the service of a copy of this Order, Respondent Michael G. Stroud shall file and serve a written response to the Petition alleging specific facts in rebuttal of the Government's *prima facie* case or in support of an affirmative defense. Only those issues raised by motion or responsive pleading shall be considered by the Court, and any uncontested allegations in the Petition shall be deemed admitted.

(4) If Respondent has no objection to compliance with the summons, Respondent shall comply with the summons and, at least three (3) business days prior to the date of the Show Cause Hearing, notify the Clerk of the Court, in writing, with copies to the United States Attorney, of the fact that no response or appearance as ordered herein will be required.

DONE and ORDERED in Ocala, Florida on December 19, 2017.



PHILIP R. LAMMENS
United States Magistrate Judge

Copies furnished to:

Counsel of Record
Unrepresented Parties
Courtroom Deputy