



United States of America v. Harold S. Collins

2011 | Cited 0 times | E.D. Michigan | February 17, 2011

ORDER FOR RESPONDENT TO APPEAR BEFORE REVENUE AGENT HALL, TO PRODUCE DOCUMENTS AND GIVE TESTIMONY OR BE IMPRISONED FOR CIVIL CONTEMPT

On February 18, 2010, this Court entered a judgment and order granting Petitioner's Petition to Enforce Internal Revenue Service Summons and ordering Respondent to appear before Revenue Officer Sharletta Hall to produce documents and comply with the Summons. (Dkt. No. 4.) It is now one full year later and Respondent still has failed to comply with the Court's February 18, 2010 Order. The Court has since three times ordered Respondent to appear to show cause why he has not fully complied with the Court's February 18, 2010 Order and Judgment and three times held hearings at which Respondent promised to comply with the Court's orders and to cooperate with Revenue Agent Hall in an effort to produce the requested documents. While Respondent has produced documents in a piecemeal fashion, he has failed to fully comply with the Court's numerous Orders and has disrespected and inconvenienced both Ms. Hall and this Court.

The Court held a hearing on February 17, 2011, at which the Petitioner informed the Court that Respondent has still not fully complied with Summons or this Court's previous orders, and informed the Court that Respondent missed yet another scheduled meeting with Ms. Hall on February 10, 2011. Respondent stated to the Court at the February 17, 2011 hearing that, for reasons that do not merit repeating in this Order, he did in fact miss the meeting with Ms. Hall on February 10, 2011 but that he had with him in Court all of the documents for all of the missing tax years, prepared by his tax consultant Mr. Field, which he was ready to produce to Ms. Hall. Respondent provided the tax returns to Ms. Hall who indicated to the Court that she needed time to review the documents, and an opportunity to then question the Respondent following her review.

Accordingly, IT IS ORDERED that Petitioner appear before Ms. Hall at her offices in Pontiac at 10:00 a.m. on Wednesday, February 23, 2011 and give testimony to Ms. Hall regarding the documents he has produced. If Respondent, Mr. Collins, fails to appear at the scheduled time and place for his meeting with Ms. Hall, Ms. Hall is directed to telephone the Court. The Court will then issue a warrant for Mr. Collins' arrest and will have Mr. Collins imprisoned for his wilful and repeated failures to comply with the Orders of this Court.

IT IS SO ORDERED.

PAUL D. BORMAN UNITED STATES DISTRICT JUDGE



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CERTIFICATE OF SERVICE

Copies of this Order were served on the attorneys of record by electronic means or U.S. Mail on February 17, 2011.

S/Denise Goodine Case Manager

