

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)

Petitioner,)

v.)

PETER HENDRICKSON,)

Respondent.)

JUDGE : Edmunds, Nancy G.
DECK : Miscellaneous Deck
DATE : 09/15/2004 @ 15:16:28
CASE NUMBER : 2:04CV73591
PE USA V. PETER HENDRICKSON
(DA)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America petitions this Court to enforce the Internal Revenue Service summons issued to the respondent, Peter Hendrickson, on March 2, 2004. In support of this petition, the United States submits the accompanying memorandum of law, declaration, and exhibits, and avers as follows:

1. This Court has jurisdiction to enforce the Internal Revenue Service summons issued to the respondent under 26 U.S.C. (I.R.C.) §§ 7402(b) and 7604(a) and 28 U.S.C. §§ 1340 and 1345.
2. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General of the United States.
3. Venue is proper in this District as the respondent resides or may be found in Commerce Township, Michigan.

4. Heidi Beukema is a duly-commissioned Revenue Agent of the IRS in the Examination Division of the Office of the Detroit Area Director of the Internal Revenue Service in Grand Rapids, Michigan.

5. Revenue Agent Beukema is authorized to issue IRS summonses under I.R.C. § 7602. I.R.C. § 7602(b) specifically authorizes the issuance of a summons for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

6. The IRS is conducting an investigation into whether Peter Hendrickson and Lost Horizons, Inc., are subject to penalty under I.R.C. § 6700 for promoting abusive tax arrangements.

7. In furtherance of this investigation, Revenue Agent Beukema issued an IRS summons to respondent as officer of Lost Horizons, Inc., in accordance with I.R.C. § 7602 on March 2, 2004. On the same date, Revenue Agent Beukema served the summons by personally leaving an attested copy of the summons at the last and usual place of abode of respondent in accordance with I.R.C. § 7603.

8. The summons directed respondent to appear before Revenue Agent Beukema, or her designee, on March 19, 2004, and give testimony and produce for examination certain documents or records described in the attachment to the summons.

9. On April 21, 2004, respondent appeared before Revenue Agent Beukema. Respondent provided a copy of his book to Revenue Agent Beukema, but failed to provide any of the other documents or information requested in the summons. Respondent's failure and refusal to comply fully with the summons continues to the date of this petition.