

IN THE UNITED STATES DISTRICT COURT

FOR THE SOUTHERN DISTRICT OF TEXAS

HOUSTON DIVISION

United States Courts Southern
District of Texas
FILED

November 30, 2020

Nathan Ochsner, Clerk of Court

UNITED STATES OF AMERICA,)

Petitioner,)

v.)

SIKE AKHIONBARE,)

Respondent.)

CIVIL ACTION NO.

4:20mc3316

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

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 May 20, 2019, under the authority of 26 U.S.C. § 7602, a summons was issued to and duly served on Sike Akhionbare, hereinafter called the respondent, at Sugar Land, Texas, by S. Westfall, an Officer of the Internal

Revenue Service, in the manner described in the Declaration attached hereto and annexed as Exhibit "1" and incorporated herein.¹

III.

The Certificate of Service of the Summons was signed as required by 26 U.S.C. § 7603. A copy of said summons and the Certificate of Service of the summons is attached hereto and annexed as Exhibit "2" and incorporated herein. The summons required the respondent to appear and give testimony relating to the collectability 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 January 1, 2017, to May 1, 2019, so that a Collection Information Statement may be prepared. The summons required that the respondent appear, testify and bring the aforementioned records and information to the Internal Revenue Service office at the time and place designated by the summons.

IV.

The respondent failed to appear at the time and place designated by the summons and failed to produce said records and documents.

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

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 summons.

Respectfully submitted,

RYAN K. PATRICK
United States Attorney

BY: /s/Christina D. Sullivan
CHRISTINA D. SULLIVAN
Special Assistant
United States Attorney
Federal Bar No. 3230384
8701 S. Gessner, Suite 710
Houston, Texas 77074
Telephone: (281) 721-7313
Facsimile: (855) 633-0095