

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

UNITED STATES OF AMERICA,            )  
  )  
  ) Petitioner,                            )  
  )  
  ) v.                                        ) CIVIL ACTION NO. 16-mc-2688  
  )  
JOHN B. TROWBRIDGE,                 )  
  )  
  ) Respondent.                            )

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 June 30, 2016, under the authority of 26 U.S.C. § 7602, a summons was issued to and on July 5, 2016, duly served on John Trowbridge, hereinafter called the respondent, at Humble, Texas, by Kendria R. Bruno, an

Officer of the Internal Revenue Service, in the manner described in the Declaration attached hereto and annexed as Exhibit "1" and incorporated herein.<sup>1</sup>

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 tax liability of the respondent and to bring all documents, records, books, papers and other data reflecting the receipt of taxable income by the respondent for the taxable years 2011, 2012, 2013, and 2014, so that federal income tax returns 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.

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<sup>1</sup> 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.

Petitioner further prays that the Court authorize any Revenue Officer or Agent of the Internal Revenue Service to serve a copy of this petition and the Order to Show Cause on said respondent.

Respectfully submitted,

KENNETH MAGIDSON  
United States Attorney

By: /s/ Lewis A. Booth II  
LEWIS A. BOOTH  
Special Assistant  
United States Attorney  
S.D. Texas Federal Bar No. 1581145  
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Telephone: (281) 721-7340  
Facsimile: (281) 721-7343

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

UNITED STATES OF AMERICA,            )  
  )  
  ) Petitioner,                            )  
  )    )  
  ) v.                                        ) Civil Action No. 16-mc-2688  
  )    )  
JOHN TROWBRIDGE,                    )  
  )    )  
  ) Respondent.                            )

DECLARATION

Kendria R. Bruno declares:

1. I am a duly commissioned Revenue Agent employed in Small Business/Self-Employed Compliance Area 10, Internal Revenue Service.
2. In my capacity as a Revenue Agent, I am conducting an investigation into the tax liability of John Trowbridge for the following years: 2011, 2012, 2013 and 2014.
3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on July 5, 2015, an Internal Revenue Service summons to John Trowbridge, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 2.
4. In accordance with section 7603 of Title 26, U.S.C., on July 5, 2016, I served an attested copy of the Internal

Exhibit 1

Revenue Service summons described in paragraph 3 above on the respondent, John Trowbridge, by personal delivery as evidenced in the certificate of service of the summons.

5. On July 25, 2016, the respondent, John Trowbridge, appeared in response to the summons, but invoked his 5<sup>th</sup> Amendment Rights.

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

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

8. As of the date that the summons was issued and served, and as of the day I signed this declaration, there was no Department of Justice referral, as defined by 26 U.S.C. 7602(c), with respect to John Trowbridge.

9. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons

in order to properly investigate the Federal tax liability of John Trowbridge for the following years: 2011, 2012, 2013 and 2014.

I declare under penalty of perjury that the foregoing is true and correct.

Executed November 9th, 2016.

Kendria R.  
Bruno

Digitally signed by Kendria R. Bruno  
DN: cn=U.S. Government,  
ou=Department of the Treasury, ou=Internal  
Revenue Service, ou=People,  
c=US, email=kbruno@irs.gov, cn=Kendria R. Bruno  
Date: 2016.11.09 15:23:01 -0500

Kendria R. Bruno  
Revenue Agent



# Summons

In the matter of John B Trowbridge  
 Internal Revenue Service (Division): Small Business/ Self Employed  
 Industry/Area (name or number): Gulf States Area; Territory 2 Group 1172  
 Periods: 2011, 2012, 2013, 2014

### The Commissioner of Internal Revenue

To: John B Trowbridge  
 At: \_\_\_\_\_

You are hereby summoned and required to appear before Kendria Bruno 1000699179  
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Attached

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

12941 North Freeway 3rd Floor Houston, TX 77060 304-579-6889

Place and time for appearance at 12941 North Freeway 3rd Floor Houston, TX 77060



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 10-2010)  
Catalog Number 21405J

on the 25th day of July, 2016 at 9:00 o'clock a m.  
 Issued under authority of the Internal Revenue Code this 30th <sup>(year)</sup> day of June, 2016 <sup>(year)</sup>

Kendria R.

Digitally signed by Kendria R. Bruno  
DN: o=IRS, ou=U.S. Government,  
ou=Department of the Treasury,  
ou=Internal Revenue Service

Revenue Agent

Title

Demetrio Esquivel

Signature of approving officer (if applicable)

Group Manager

Title

Original — to be kept by IRS

Exhibit 2



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	<u>11/5/16</u>	Time	<u>12:30pm</u>
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**How Summons Was Served**

- I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): \_\_\_\_\_
- I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: John B Trowbridge SSN 455-74-3513  
9816 Memorial Blvd STE 205 Humble, TX 77338-4206

Signature	<u>[Handwritten Signature]</u>	Title	<u>Revenue Agent</u>
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice:	<u>11/7/16</u>	Time:	<u>12:30pm</u>
------------------------	----------------	-------	----------------

Name of Noticee: John Trowbridge

Address of Noticee (if mailed): 9816 Memorial Blvd STE 205 Humble, TX 77338-4206

- |                             |   |   |
|-----------------------------|---|---|
| <b>How Notice Was Given</b> | <input checked="" type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.                         | <input type="checkbox"/> I gave notice by handing it to the noticee.  |
|                             | <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
|                             |   | <input type="checkbox"/> No notice is required.   |

Signature	<u>[Handwritten Signature]</u>	Title	<u>Revenue Agent</u>
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	<u>[Handwritten Signature]</u>	Title	<u>Revenue Agent</u>
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**Attachment to Form 2039 Summons to Appear**

**In order to complete the examination the following information is being requested. This list is not all inclusive and additional information may be requested at a later date. Please provide the following.**

- 1. Bank statements, deposited items, and cancelled checks, for the period covering December 31, 2010 – January 31, 2014, for all BANK accounts you have signatory authority BOTH business and personal accounts.**
- 2. Please provide proof of all non-taxable sources of income you received in the tax year 2011, 2012, 2013, and 2014.**
- 3. All books, records, and work-papers necessary to determine your correct income tax liability for 2011, 2012, 2013 and 2014. Please include all financial records for MAC Practice.**
- 4. Copies of insurance policies in affect during the year of 2011, 2012, 2013 and 2014.**
- 5. Invoices covering all acquisitions and dispositions of capital and business assets during the 2011, 2012, 2013 and 2014 examination year (including verification of basis of all assets shown on the depreciation schedule).**
- 6. Copies of prior and/or subsequent audit reports if applicable.**
- 7. Loan documents for money borrowed in 2011, 2012, 2013 and 2014. Include contracts, amortization schedules, and copies of cancelled checks for loan repayments.**
- 8. Copies of Employment Tax Returns (940 & 941's), Texas Employment Commission Reports, W-2's, W-3, W-4's, 1099's, 1096, and 1098's filed during 2011, 2012, 2013 and 2014.**
- 9. Merchant Acquirer statements for 2011, 2012, 2013 and 2014. Along with any forms 1099-K received during the audit years.**

**ENTERED**

January 18, 2017

David J. Bradley, Clerk

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
	)	CIVIL ACTION NO. 16-mc-2688
v.	)	
	)	
JOHN B. TROWBRIDGE,	)	
	)	
Respondent,	)	

ORDER TO SHOW CAUSE

On the petition of the United States, under 26 U.S.C. §§ 7402(b) and 7604(a) for an order requiring the respondent, John B. Trowbridge, to show cause why the respondent should not be compelled to obey an Internal Revenue Service summons served upon the respondent on July 5, 2016:

A copy of this Order, together with the petition and exhibits, must be served on the respondent by either the United States Marshals Service or a representative of the Internal Revenue Service.

Within 20 days of that service, the respondent must file with the court and serve on the Internal Revenue Service a written response containing specific facts rebutting the case

for the enforcement of the summons or demonstrating that enforcement of the summons would be an abuse of process.

The respondent must appear before the United States District Court for the Southern District of Texas, Courtroom No. 3A, 3rd Floor, 515 Rusk Avenue, Houston, Texas, on February 21, 2017, at 11:00 a.m., to show cause why the respondent should not be ordered to comply with the Internal Revenue Service summons.

At the hearing, the respondent must personally appear before this Court, bringing the documents described in the summons.

DATED: January 17, 2017

  
UNITED STATES DISTRICT JUDGE