UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, Petitioner, v. LAWRENCE COHEN, Respondent.	)	M.B.D. No. 24-mc-94004

PETITION TO ENFORCE
INTERNAL REVEUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Joshua S. Levy, Acting United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a).

2. Seth Grossman is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.

3. The respondent, Lawrence Cohen resides or is found at 80 Salisbury Street, Worcester, Massachusetts 01609 within the jurisdiction of this Court.

4. Section 6020(b) of the Internal Revenue Code of 1986, 26 U.S.C., authorizes the Secretary of the Treasury, acting by his agents and employees in the Internal Revenue Service, to make a return from his own knowledge and from such information as he can obtain through testimony or otherwise for a person who fails to file a return. For the purpose of making such a return, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a

time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to making the return.

5. On September 14, 2023, Revenue Officer Grossman issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, a summons to Lawrence Cohen, directing him to appear before Revenue Officer Grossman at the office of the Internal Revenue Service, 118 Turnpike Road, Southborough, MA 01772 at 9 A.M. on October 5, 2023 and to produce for examination (and give testimony relating to) documents and financial records for the year(s) ended December 31, 2016, December 31, 2017, and December 31, 2018. A copy of the Summons is attached to this Petition as "Exhibit A". On September 14, 2023, at 1:25 P.M., Revenue Officer Grossman served the Summons on Lawrence Cohen by handing and attested copy of the summons to the person to whom it was directed. Revenue Officer Grossman signed a certification on the face of the copy of the Summons served that it is a true and correct copy of the original.

6. Lawrence Cohen has failed and refuses to comply with the Summons.

7. The records sought by the Summons are not now in the possession of the Internal Revenue Service, and their production by Lawrence Cohen for examination by an officer of the Internal Revenue Service is necessary to make federal income tax returns for the year(s) ended December 31, 2016, December 31, 2017, & December 31, 2018.

WHEREFORE, the petitioners pray that:

1. Lawrence Cohen be ordered to show cause, if any he has, why he should not obey the Summons;

2. Lawrence Cohen be ordered to obey the Summons at a time and place to be fixed by Revenue Officer Grossman or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and

3. The cost of this action to be awarded to the United States.

Respectfully submitted,

JOSHUA S. LEVY
Acting United States Attorney

Dated: February 9, 2024

By: */s/ Steven T. Sharobem*
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