## 13-301 UNITED STATES V. CLARKE

DECISION BELOW: 517 Fed.Appx. 689

LOWER COURT CASE NUMBER: 12-13190

QUESTION PRESENTED:

Whether an unsupported allegation that the Internal Revenue Service (IRS) issued a summons for an improper purpose entitles an opponent of the summons to an evidentiary hearing to question IRS officials about their reasons for issuing the summons.

**CERT. GRANTED 1/10/2014**