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

UNITED STATES OF AMERICA, and  
JOSE ARTEAGA, Revenue Officer,  
Internal Revenue Service,

Petitioners,

No. 2:10-mc-00037 LKK KJN

v.

RESPONSE TO THE PARTIES' RECENT  
SUBMISSIONS

JEFFREY SCOTT,

Respondent.

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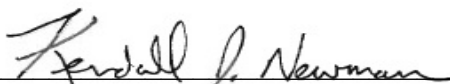
On May 27, 2010, following a hearing on a previously entered order to show cause, the undersigned submitted proposed findings and recommendations to the United States District Judge assigned to this matter. (Dkt. No. 7.) Those findings and recommendations acknowledge that the parties were to meet on an agreed upon date, at an agreed upon time and location, in hopes of resolving the tax summons without further court involvement. (See *id.* at 2, 4.) The findings and recommendations also provide, in part, that “[i]f petitioners and respondent are unable to resolve the issues pertaining to the tax summons during their meeting on June 10, 2010, that respondent be ordered to appear at the IRS offices at 4830 Business Center Drive, Suite 250, in Fairfield, California 94534, before Revenue Officer Jose Arteaga, within 21 days of the entry of an order adopting these findings and recommendations, if any, or at a later date and

1 time to be set and noticed in writing by Revenue Officer Arteaga.” (Id. at 4.)

2           According to recent filings by the parties, it appears the parties’ June 10, 2010  
3 meeting was unsuccessful. Petitioners’ assert that Revue Officer Arteaga appeared “at the  
4 Fairfield I.R.S. Offices” on the date and at the time agreed upon, but that respondent failed to  
5 appear. (Dkt. No. 9.) Respondent asserts that he appeared “at the court appointed time and  
6 location on the date listed in the findings and recommendations,” but that “no agent did appear.”  
7 (Dkt. No. 11.)

8           The court need not resolve these disputed facts. As stated above, the proposed  
9 findings and recommendations remain pending before the assigned district judge notwithstanding  
10 the parties’ failed meeting. The undersigned notes that the parties are not precluded from again  
11 attempting to resolve the tax summons without court intervention. As noted above, however,  
12 absent such a resolution, upon the district judge adopting the undersigned’s findings and  
13 recommendations the parties will be obligated to meet within 21 days thereafter.

14 DATED: June 18, 2010

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19 KENDALL J. NEWMAN  
20 UNITED STATES MAGISTRATE JUDGE  
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