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8 IN THE UNITED STATES DISTRICT COURT FOR THE
9 EASTERN DISTRICT OF CALIFORNIA
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11 UNITED STATES OF AMERICA and
JOSE ARTEAGA, Revenue Officer,
12 Internal Revenue Service,

13 Petitioners,

14 v.

15 JEFFREY SCOTT,

16 Respondent.
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Case No.: 2:10-mc-00037-LKK-KJN

**ORDER ADOPTING
MAGISTRATE JUDGE'S
FINDINGS AND
RECOMMENDATIONS AND
ENFORCING I.R.S. SUMMONS**

Taxpayer: JEFFREY SCOTT

18 The United States and Revenue Officer Jose Arteaga here petition for enforcement
19 of an I.R.S. summons. The matter was placed before United States Magistrate Judge
20 Kendall J. Newman under 28 U.S.C. § 636 *et seq.* and Local Rule 73-302.

21 The Verified Petition to Enforce Internal Revenue Service Summons initiating this
22 proceeding seeks to enforce an administrative summons, attached as Exhibit A to the
23 petition. The summons is in aid of Revenue Officer Arteaga's investigation to determine
24 financial information for the collection of assessed U.S. individual income tax liabilities
25 (Form 1040) for the tax years ending December 31, 2000; December 31, 2001; December
26 31, 2002; December 31, 2003, and December 31, 2004; and civil penalties for the tax
27 years ending December 31, 1998; December 31, 1999; December 31, 2000; December 31,

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1 2001; December 31, 2002; December 31, 2004; December 31, 2005; December 31, 2006;
2 December 31, 2007, and December 31, 2008.

3 On April 13, 2010, Judge Newman issued an Order to Show Cause, ordering the
4 respondent, Jeffrey Scott, to show cause why the I.R.S. summons issued to him on
5 December 7, 2009, should not be enforced. The Petition, Points and Authorities, and
6 Order to Show Cause were personally served upon the respondent. Respondent filed a
7 notice disclaiming "reply" in the action.

8 The matter went before Judge Newman for hearing on May 27, 2010. Yoshinori
9 H. T. Himel appeared for petitioners, and petitioning Revenue Officer Jose Arteaga was
10 present. Respondent appeared by telephone and stated that he was willing to meet on
11 June 10, 2010, in response to the summons. Because of respondent's statement, Judge
12 Newman filed Findings and Recommendations on May 28, 2010, instructing respondent
13 to appear before petitioning Revenue Officer Jose Arteaga, or his designated
14 representative, with the expectation that respondent would provide testimony and produce
15 the requested documents, on June 10, 2010, at 11:00 a.m. Neither side filed objections to
16 the Magistrate Judge's findings and recommendations.

17 Petitioner claims that respondent failed to appear for the appointment before the
18 Revenue Officer. Respondent contends that he appeared for the appointment, but the
19 Revenue Officer did not appear.

20 I have reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and
21 Local Rule 72-304. I am satisfied that the Magistrate Judge's findings and
22 recommendations are supported by the record and by proper analysis, that there is no
23 evidence of referral of this case by the Internal Revenue Service to the Department of
24 Justice for criminal prosecution, and that the requested and unopposed summons
25 enforcement should be granted. Accordingly, it is hereby ORDERED as follows:

26 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
27 Enforcement, filed May 28, 2010, are ADOPTED IN FULL.

28 2. The I.R.S. summons issued to respondent, Jeffrey Scott, is ENFORCED.


1 3. Respondent, Jeffrey Scott, is ORDERED to appear at the I.R.S. offices at 4830
2 Business Center Drive, Suite 250, Fairfield, California, 94534, before Revenue Officer
3 Jose Arteaga, or his designated representative, within twenty-one days after the filing of
4 this order, or at a later time and date to be set in writing by Revenue Officer Arteaga, then
5 and there to be sworn, to give testimony, and to produce for examining and copying the
6 books, checks, records, papers and other data demanded by the summons, the examination
7 to continue from day to day until completed.

8 4. The court retains jurisdiction for further proceedings should they become
9 necessary.

10 5. The Clerk shall serve this and future orders by mail to Mr. Jeffrey Scott, at
11 1731 Alabama Street, Vallejo, California 94590-4737.

12 It is SO ORDERED.

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14 DATED: June 22, 2010

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17 LAWRENCE K. KARLTON
18 SENIOR JUDGE
19 UNITED STATES DISTRICT COURT
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