

1 LAWRENCE G. BROWN
 Acting United States Attorney
 2 YOSHINORI H. T. HIMEL #66194
 Assistant United States Attorney
 3 Eastern District of California
 501 I Street, Suite 10-100
 4 Sacramento, California 95814-2322
 Telephone: (916) 554-2760

5 Attorneys for Petitioners United States of America
 6 and Revenue Officer Dennis Stiffler

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 8 **UNITED STATES DISTRICT COURT**
 9 **EASTERN DISTRICT OF CALIFORNIA**

10
 11 UNITED STATES OF AMERICA and)
 DENNIS STIFFLER, Revenue)
 12 Officer, Internal Revenue Service,)

13 Petitioners,)

14 v.)

15 THOMAS SMITH,)

16 Respondent.)
 17 _____)

1:09-cv-00584-LJO-SMS

**ORDER ADOPTING MAGISTRATE
 JUDGE’S FINDINGS AND
 RECOMMENDATIONS AND
 ENFORCING IRS SUMMONSES**

Taxpayer: THOMAS SMITH

18 The United States and Revenue Officer Dennis Stiffler here petition for
 19 enforcement of IRS summonses. The matter was placed before United States Magistrate
 20 Judge Sandra M. Snyder under 28 U.S.C. § 636 *et seq.* and Local Rule 73-302. On
 21 April 6, 2009, Judge Snyder issued an Order to Show Cause, ordering the respondent,
 22 Thomas Smith, to show cause why the IRS summonses issued to him on November 3,
 23 2008, should not be enforced. The Petition, Points and Authorities, and Order to Show
 24 Cause were properly served upon the respondent. Respondent did not file an opposition
 25 to enforcement under ¶ 4, p. 2, of the Order to Show Cause.

26 Because Judge Snyder was unavailable, Magistrate Judge Dennis L. Beck presided
 27 at the show-cause hearing on June 5, 2009. Respondent failed to appear. On June 12,
 28 2009, Judge Beck filed Findings and Recommendations, finding that the requirements for

1 summons enforcement had been satisfied and recommending that the summons be
2 enforced. Neither side filed objections to the Magistrate Judge's findings and
3 recommendations.

4 I have reviewed the entire record *de novo* under 28 U.S.C. § 636(b)(1)(C) and
5 Local Rule 72-304. I am satisfied that the Magistrate Judge's findings and
6 recommendations are supported by the record and by proper analysis, and that the
7 requested and unopposed summons enforcement should be granted. Accordingly, it is
8 hereby ORDERED as follows:

9 1. The Magistrate Judge's Findings and Recommendations Regarding Petition to
10 Enforce Tax Summons, filed June 12, 2009, are ADOPTED IN FULL.

11 2. The IRS summonses issued to respondent, Thomas Smith, are ENFORCED.

12 3. Respondent, Thomas Smith, is ORDERED to appear at the IRS offices at 625
13 North Akers Street, Visalia, California 93291, before Revenue Officer Dennis Stiffler or
14 his designated representative, within 21 days of the issuance of this order, or at an
15 alternate time and date to be set in writing by Revenue Officer Stiffler, then and there to
16 be sworn, to give testimony, and to produce for examining and copying the books, checks,
17 records, papers and other data demanded by the summonses, the examination to continue
18 from day to day until completed.

19 IT IS SO ORDERED.

20 **Dated: July 23, 2009**

/s/ Lawrence J. O'Neill
UNITED STATES DISTRICT JUDGE