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UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA and
LORENA RAMOS, Revenue Officer with
the Internal Revenue Service,

Petitioners,

v.

JANET REID-BILLS,

Respondent.

CASE No. 1:10-cv-2276-LJO-MJS

ORDER ADOPTING FINDINGS AND
RECOMMENDATION, AND GRANTING
PETITION TO ENFORCE IRS SUMMONS

(ECF Nos. 1 & 13)

Petitioners United States of America and Lorena Ramos, Revenue Officer with the Internal Revenue Service, filed a Petition to Enforce an IRS Summons which was referred to the Magistrate Judge for the preparation of findings and recommendation pursuant to 28 U.S.C. § 636(b)(1)(B).

(ECF No. 1.) The Court issued an Order to Show Cause and held a hearing on March 11, 2011.

(ECF Nos. 4 & 11.) Respondent Janet Reid-Bills appeared at the hearing and represented herself.

On March 22, 2011, the Magistrate Judge issued his Findings and Recommendation recommending that the Petition be granted. It was served on all parties and stated that any objections were to be filed within ten days of service. (ECF No. 13.)

1 To date, neither party has filed objections to the Findings and Recommendation. In
2 accordance with the provisions of 28 U.S.C. § 636(b)(1)(c) and Local Rule 305, this Court has
3 conducted a de novo review of this case. Having carefully reviewed the entire file, the Court finds
4 the Findings and Recommendations to be supported by the record and by proper analysis.
5

6 Accordingly, IT IS HEREBY ORDERED that:

- 7 1. The Findings and Recommendation, filed March 22, 2011, is adopted in full;
- 8 2. The Petition to Enforce IRS Summons issued to Respondent Janet Reid-Bills is
9 GRANTED and the Summons is ENFORCED;
- 10 3. Respondent Janet Reid-Bills is ORDERED to deliver or serve by mail tax returns for
11 the years stated in the IRS summons within thirty (30) days;
- 12 4. Within seven (7) days of receipt of the tax returns, Petitioner Ramos, or her
13 designated representative, is ORDERED to notify Respondent by regular mail as to
14 whether Petitioner waives her right to the further information requested in the IRS
15 summons; and
16
17 5. In the event that Petitioner does not so waive her right, Respondent Janet Reid-Bills
18 is ORDERED to appear at the I.R.S. offices at 2525 Capitol Street, Suite 206, Fresno,
19 California 93730, before Revenue Officer Lorena Ramos, or her designated
20 representative, within sixty (60) days of this order, to give sworn testimony, and to
21 produce for examining and copying the books, checks, records, papers, and other data
22 demanded by the summons, the examination to continue day to day until completed.
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25 IT IS SO ORDERED.

26 Dated: April 6, 2011

/s/ Lawrence J. O'Neill

UNITED STATES DISTRICT JUDGE

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