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

10
11 UNITED STATES OF AMERICA,

12 Petitioner,

13 v.

14 HAROLD A. CHUHLANTSEFF,

15 Respondent.
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17

1:12-cv-01462-LJO-BAM

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

**Taxpayer:
HAROLD A. CHUHLANTSEFF**

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19 The United States seeks enforcement of an I.R.S. summons issued by investigating
20 Revenue Officer Lorena Ramos. The matter was placed before United States Magistrate
21 Judge Barbara A. McAuliffe under 28 U.S.C. § 636(b)(1)(B) and Local Rule 302(c)(9). On
22 November 16, 2012, Judge McAuliffe issued an Order to Show Cause, ordering the
23 respondent, Harold A. Chuhlantseff to show cause why the I.R.S. summons issued to him on
24 August 26, 2011, should not be enforced. The Petition, Points and Authorities, and Order
25 to Show Cause were served upon the respondent in conformity with Fed. R. Civ. P. 4.
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28 Order Adopting Magistrate Judge's Findings and
Recommendations and Enforcing I.R.S. Summons

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1 Respondent did not file an opposition to enforcement under paragraph on page 3 of the Order
2 to Show Cause.

3 At the show-cause hearing before Judge McAuliffe on November 9, 2012, respondent
4 appeared for himself and did not oppose the enforcement of the I.R.S. summons. He agreed
5 to appear and comply on December 11, 2012, at 10:00 a.m., at the I.R.S. offices at 2525
6 Capitol Street, Suite 206, Fresno, California 93721-2227. On November 16, 2012, Judge
7 McAuliffe filed Findings and Recommendations, finding that the requirements for summons
8 enforcement had been satisfied and ordering respondent to appear at the I.R.S. offices at
9 2525 Capitol Street, Suite 206, Fresno, California 93721-2227 as agreed. Neither side filed
10 objections to the Magistrate Judge's findings and recommendations.

11 This Court reviewed the entire record de novo under 28 U.S.C. § 636(b)(1). This
12 Court is satisfied that the Magistrate Judge's findings and recommendations are supported
13 by the record and by proper analysis, and that the requested and unopposed summons
14 enforcement should be granted. Accordingly, it is hereby ORDERED as follows:

15 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S.
16 Summons Enforcement, filed November 16, 2012, are ADOPTED IN FULL.

17 2. The I.R.S. summons issued to respondent, Harold A. Chuhlantseff is
18 to be ENFORCED.

19 3. Respondent, Harold A. Chuhlantseff is ORDERED to appear at the I.R.S.
20 offices at 2525 Capitol Street, Suite 206, Fresno, California 93721-2227, before Revenue
21 Officer Lorena Ramos, or her designated representative, on the 21st day after the issuance of
22 this order, or at a time and date set in writing by Revenue Officer Lorena Ramos, or at a time
23 and date respondent agrees to, then and there to be sworn, to give testimony, and to produce
24 for examining and copying the books, checks, records, papers and other data demanded by

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1 the summons, the examination to continue from day to day until completed.

2 IT IS SO ORDERED.

3 **Dated: December 12, 2012** /s/ Lawrence J. O'Neill
4 UNITED STATES DISTRICT JUDGE

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