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THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	Case No. 1:14-cv-1107-KJM-GSA
)	
Petitioner,)	
)	ORDER ENFORCING IRS
v.)	SUMMONS
)	
JEFFREY D. BOHN,)	Taxpayer: JEFFREY D. BOHN
)	
Respondent.)	
)	
)	
)	

On October 31, 2014, Magistrate Judge Gary S. Austin issued Findings and Recommendations regarding the United States’ Petition to Enforce I.R.S. Summons. Docs. 1, 11. The Magistrate Judge found that the requirements for enforcing the summons had been satisfied and recommended that the summons be enforced. Doc. 11. On November 3, 2014 the Findings and Recommendations were filed on the docket and served on Respondent Jeffrey D. Bohn (“Respondent”) by U.S. Mail. The Findings and Recommendations contained notice that any objections to the Findings and Recommendations were to be filed within fourteen (14) days after service of the order. No objections were filed.

1 In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), this Court has conducted
2 a de novo review of the case. Having reviewed the file, the Court concludes that the Magistrate
3 Judge's Findings and Recommendations are supported by the record and proper analysis.

4 Accordingly, IT IS HEREBY ORDERED that:

- 5 1. The Magistrate Judge's Findings and Recommendations Regarding I.R.S.
6 Summons Enforcement, filed on November 3, 2014, are ADOPTED IN FULL.
- 7 2. The IRS Summons issued by Revenue Officer Moses on May 15, 2014 seeking
8 testimony and production of documents and records in Respondent's possession
9 IS ENFORCED.
- 10 3. The Respondent, Jeffrey D. Bohn, IS ORDERED to appear before IRS Revenue
11 Officer Evan Moses, or his designee, at the offices of the Internal Revenue
12 Service located at 2525 Capitol St., Suite 205, Fresno, CA, 93721 on the twenty-
13 first (21st) day after the date of issuance of this order, or at a later date to be set in
14 writing by Revenue Office Moses, then and there to be sworn, to give testimony,
15 and to produce for examining and copying the books, checks, records, papers and
16 other data demanded by the summons, the examination to continue from day to
17 day until completed.
- 18 4. The Court shall retain jurisdiction to enforce this Order by its contempt power.
- 19 5. The Clerk of the Court is directed to serve this Order by mail to Jeffrey D. Bohn
20 at 957 N. Citadel Ave., Clovis, California, 93611.

21 DATED: January 6, 2015.

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23 _____
UNITED STATES DISTRICT JUDGE