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**UNITED STATES DISTRICT COURT**

EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Case No. 1:14-cv-01335-AWI-SKO

Petitioner,

**ORDER ADOPTING FINDINGS AND  
RECOMMENDATIONS THAT THE  
SUMMONS BE ENFORCED**

v.

(Doc. 319)

JOSE OCHOA,

Respondent.

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On November 3, 2014, the Magistrate Judge issued Findings and Recommendations that the IRS summons be enforced. These Findings and Recommendations were served on all parties appearing in the action and contained notice that any objections were to be filed within ten (10) days after service of the order. No objections were filed.

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

Accordingly, IT IS HEREBY ORDERED that:

1. The IRS summons served upon Respondent’s wife, Francisca Ochoa, is enforced;
2. Respondent is ordered to appear at the I.R.S. offices at 4825 Coffee Road, Bakersfield, California 93308, before Revenue Officer Papasergia or his designated representative,

1 on November 19, 2014, at 11:00 a.m., as agreed to by RO Papasergia and Respondent Ochoa at  
2 the show cause hearing;

3 3. At the show cause hearing, RO Papasergia agreed to mail IRS Form 433-A  
4 ("Collection Information Statement for Wage Earners and Self-Employed Individuals")  
5 immediately to Respondent, and Respondent agreed to complete the form and attach all documents  
6 requested therein, sign it under penalty of perjury, and is hereby directed to take it to the  
7 November 19, 2014, appearance at IRS;

8 4. Should the November 19, 2014, appearance need to be continued or rescheduled, it  
9 should be set in writing for a later date by RO Papasergia;

10 5. Respondent is to appear before RO Papasergia or his designated representative,  
11 then and there to be sworn, to give testimony, and to produce for examining and copying the  
12 books, checks, records, papers and other data demanded by the summons, the examination to  
13 continue from day to day until completed;

14 6. The United States shall file a Status Report regarding Respondent's compliance  
15 with the subpoena by no later than November 26, 2014; and

16 7. The Court shall retain jurisdiction to enforce its order by its contempt power.

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18 IT IS SO ORDERED.

19 Dated: November 17, 2014

  
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SENIOR DISTRICT JUDGE

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