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

10 UNITED STATES OF AMERICA,

11 Petitioner,

12 v.

13 ALMA D. SANDERS,

14 Respondent.

1:14-cv-01443-AWI-SKO

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

Taxpayer: ALMA D. SANDERS

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17 On November 19, 2014, the Magistrate Judge Issued Findings and Recommendations that
18 the IRS summons be enforced. These Findings and Recommendations were served on all
19 parties appearing in the action and contained notice that any objections were to be filed within
20 ten (10) days after service of the order. No objections were filed.

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

25 Accordingly, it is hereby ORDERED that:

- 26 1. The IRS summons served upon Respondent, Alma D. Sanders, on March 14, 2014, is
27 ENFORCED;

- 1 2. Respondent is ORDERED to have produced documents on December 3, 2014 and to
2 have appeared by telephone on December 10, 2014, at 11:00 a.m., by having called
3 the direct line of RO Moses, (559) 443-7636, or his designated representative, as
4 agreed to by RO Moses and Respondent Sanders at the show cause hearing;
- 5 3. If the December 10, 2014, telephonic appearance needed to be continued or
6 rescheduled, it should be set in writing for a later date by RO Moses;
- 7 4. Respondent is to have appeared then by telephone with RO Moses or his designated
8 representative, then and there to be sworn, to give testimony, and to produce for
9 examining and copying any additional books, checks, records, papers and other data
10 demanded by the summons, the examination to continue from day to day until
11 completed;
- 12 5. The United States shall file a Status Report regarding Respondent's compliance with
13 the summons by no later than January 21, 2015;
- 14 6. The Court shall retain jurisdiction to enforce its order by its contempt power; and
- 15 7. THE CLERK SHALL SERVE this and further orders by mail to Alma D. Sanders,
16 6356 N. Palm Avenue, Fresno, CA 93704-1440.

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18 IT IS SO ORDERED.

19 Dated: January 14, 2015



20 SENIOR DISTRICT JUDGE