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UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
  
                                Petitioner,  
  
                                v.  
  
JULIAN C. CHAPA,  
  
                                Respondent.

No. 1:16-cv-1699-DAD-SKO  
  
ORDER ADOPTING FINDINGS AND  
RECOMMENDATIONS THAT THE I.R.S.  
SUMMONS BE ENFORCED  
  
(Doc. 8)

On March 8, 2017, the assigned magistrate judge issued findings and recommendations recommending that the IRS summons at issue be enforced. (Doc. 8) The findings and recommendations were served on all parties appearing in the action and contained notice that any objections thereto were to be filed within fourteen (14) days after service of the order. No objections have been 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 I.R.S. summons served upon respondent, Julian C. Chapa, is enforced;

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1           2.       Respondent is ordered to appear at the I.R.S. offices at 2525 Capitol Street, Suite  
2 206, Fresno, CA 93721-2227, before Revenue Officer Lisa R. Lopez or her designated  
3 representative, on March 24, 2017, at 10:00 a.m., as agreed to by Revenue Officer Lopez and  
4 respondent at the show cause hearing;

5           3.       Respondent is to appear before Revenue Officer Lopez or her designated  
6 representative, then and there to be sworn, to give testimony, and to produce for examining and  
7 copying the books, checks, records, papers and other data demanded by the summons, the  
8 examination is to continue from day to day until completed, unless compliance with the summons  
9 is fully achieved prior to that date and time;

10          4.       Should the March 24, 2017, appearance need to be continued or rescheduled, the  
11 respondent is to be notified in writing of a later date by Revenue Officer Lopez; and

12          5.       Until complied with, the court shall retain jurisdiction to enforce its order pursuant  
13 to its contempt power.

14 IT IS SO ORDERED.

15 Dated: March 23, 2017

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18 UNITED STATES DISTRICT JUDGE  
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