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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

MICHAEL A. JERKOVICH dba SUPER
SUDS LAUNDRY,

Respondent.

No. 1: 17-cv-01144-DAD-SKO

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS; ENFORCING
INTERNAL REVENUE SUMMONS

(Doc. No. 28)

On August 24, 2018, the United States filed a petition to enforce an internal revenue summons as part of an investigation of respondent Michael A. Jerkovich dba Super Suds Laundry (“respondent”). The petition seeks to enforce three administrative summonses issued December 6, 2017. (Doc. No. 1.) The matter was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b) and Local Rule 302.

On July 27, 2018, the assigned magistrate judge issued findings and recommendations recommending that the two IRS summonses at issue (Doc. Nos. 1-2 and 1-3) be enforced.¹ (Doc. No. 28.) The findings and recommendations were served on all parties appearing in the action

¹ As discussed in the findings and recommendations, petitioner originally requested enforcement of a third summons, with which respondent has now sufficiently complied. (See Doc. No. 28 at 2, n.2.)

1 and contained notice that any objections thereto were to be filed within fourteen (14) days after
2 service of the order. No objections have been filed.

3 In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), this court has conducted a
4 de novo review of the case. Having carefully reviewed the entire file, the court concludes that the
5 magistrate judge's findings and recommendations are supported by the record and proper
6 analysis.

7 Accordingly,

- 8 1. The July 27, 2018 findings and recommendations (Doc. No. 28) are adopted in
9 full;
- 10 2. The two IRS summonses served upon respondent, Michael A. Jerkovich dba Super
11 Suds Laundry (Doc Nos. 1-2 and 1-3) are hereby enforced;
- 12 3. Respondent is to appear at the IRS offices at 2525 Capitol Street, Suite 206,
13 Fresno, CA 93721-2227 before revenue officer David M. Lopez or his designated
14 representative, on or before a date to be set in writing by revenue officer Lopez in
15 consultation with respondent, then and there to be sworn, to give testimony, and to
16 produce for examining and copying the books, checks, records, papers and other
17 data demanded by the summonses, the examination to continue from day to day
18 until completed. Should the appointment date need to be continued or
19 rescheduled, the respondent is to be notified in writing of a later date by Revenue
20 Officer Lopez; and
- 21 4. The District Court will retain jurisdiction to enforce its order by means of its
22 contempt power; and
- 23 5. The Clerk of the Court shall serve this and any future orders issued in this action
24 by mailing them to Michael A. Jerkovich, 5090 N. Forkner Ave., Fresno, CA
25 93721-2812.

26 IT IS SO ORDERED.

27 Dated: October 22, 2018

28 
UNITED STATES DISTRICT JUDGE