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**UNITED STATES DISTRICT COURT**  
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
  
                    Petitioner,  
  
          v.  
  
JON KNUTSON,  
  
                    Respondent.

Case No. 1:17-cv-01227-LJO-SAB  
  
ORDER ADOPTING FINDINGS AND  
RECOMMENDATIONS AND GRANTING  
PETITION TO ENFORCE IRS SUMMONS  
  
(ECF No. 1, 7)

On September 12, 2017, Petitioner United States of America filed a petition to enforce an Internal Revenue Service (“IRS”) summons which was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b)(1)(B) and Local Rule 302.

On November 15, 2017, the Magistrate Judge filed a findings and recommendations recommending that the petition to enforce the tax summons be granted. The findings and recommendations was served on the parties and contained notice that any objections to the findings and recommendations were to be filed within fourteen days (14) days from the date of service. The period for filing objections has passed and 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 this case. Having carefully reviewed the entire file, the Court finds the findings and recommendations to be supported by the record and by proper analysis.

///

1 Accordingly, IT IS HEREBY ORDERED that:

- 2 1. The findings and recommendations, filed November 15, 2017, is ADOPTED IN  
3 FULL;
- 4 2. Petitioner's petition to enforce the IRS summons is GRANTED;
- 5 3. Respondent Jon Knutson is ordered to appear before investigating Revenue  
6 Officer Michael J. Papasergia, or his designated representative, at the Internal  
7 Revenue Offices at 4825 Coffee Road, Bakersfield, California, 30 (thirty) days  
8 after the issuance of this order, at 10:00 a.m., or such later date and time to be set  
9 in writing by Revenue Officer Papasergia, then and there to be sworn, to give  
10 testimony, and to produce for examination and copying the books, checks,  
11 records, papers and other data demanded by the summonses. The examination  
12 shall continue from day to day until completed.
- 13 4. The Court shall retain jurisdiction to enforce its order by its contempt power.
- 14 5. The Clerk of Court is directed to serve this and further orders by mail to Jon  
15 Knutson, Golden Valley Supportive Services, 11303 Clarion River Drive,  
16 Bakersfield, CA 93311.

17  
18 IT IS SO ORDERED.

19 Dated: December 8, 2017

/s/ Lawrence J. O'Neill  
UNITED STATES CHIEF DISTRICT JUDGE