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

5 UNITED STATES OF AMERICA,
6
7 Petitioner,

8 v.

9 JENNIFER PETERSON and STEVEN
PETERSON,

10 Respondents.

Case No. 1:23-cv-01326-JLT-BAM

**ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS REGARDING
PETITION TO ENFORCE INTERNAL
REVENUE SERVICE SUMMONS**

(Docs. 1, 11)

11
12 The United States filed a Petition to Enforce two Internal Revenue Service Summons issued to
13 Jennifer Peterson and Steven Peterson. (Doc. 1.) The summons is part of an investigation to secure
14 requested testimony, books, records, papers, and other data needed to collect the Petersons' tax liability
15 for the years 2016 through 2020. (*Id.* at 1-2.)

16 The assigned magistrate judge issued an Order to Show Cause as to why those summonses
17 should not be enforced and set a show cause hearing for November 3, 2023. (Doc. 5.) A copy of that
18 order, along with the Petition, and its supporting documents was personally served on both Respondents.
19 (Docs. 6, 7.) When the matter came before the assigned magistrate judge for hearing (Doc. 8), neither
20 Respondent filed a response to the Order to Show Cause nor appeared at the hearing. (Doc. 9.)

21 Consequently, the assigned magistrate judge issued findings and recommendations, which
22 concluded that the I.R.S. summons issued to the respondents should be enforced. (Doc. 11.) The Court
23 served the findings and recommendations on the respondents and notified them that any objections were
24 to be filed within fourteen days after service. (Docs. 11, 13.) To date, the respondents have filed no
25 objections to the findings and recommendations, and the time in which to do so has passed.

26 The Court has conducted a *de novo* review of this case. (28 U.S.C. § 636(b)(1)(C).) Having
27 carefully reviewed the entire file, the Court finds the findings and recommendations are supported by the
28 record and proper analysis. Thus, the Court **ORDERS:**

- 1 1. The findings and recommendations issued on November 8, 2023 (Doc. 11) are
2 **ADOPTED IN FULL.**
- 3 2. The I.R.S. summons issued to respondents is hereby **ENFORCED.**
- 4 3. Respondents are **ORDERED** to appear at the Internal Revenue Service offices located at
5 2525 Capitol Street, Suite 204, Fresno, California 93721 (or by telephone pursuant to the
6 consent of Respondents), before Revenue Agent Shannon De Voe Ramsey on **January 19,**
7 **2024 at 10:00 a.m.**¹ to give testimony.
- 8 4. Respondents are further **ORDERED** to produce for examining and copying the books,
9 checks, records, papers, and other data demanded by the summons.
- 10 5. Failure to comply with this order may result in the issuance of sanctions.

11 IT IS SO ORDERED.

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13 Dated: **December 19, 2023**


UNITED STATES DISTRICT JUDGE

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¹ Ms. DeVoe Ramsey or her representative may agree to a different date/time for this testimony.