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

10
 11 UNITED STATES OF AMERICA and
 R. L. WILLETT, Revenue Officer,
 12 Internal Revenue Service,

13 Petitioners,

14 v.

15 RODNEY W. HALL,

16 Respondent.

2:10-mc-00101-JAM-KJN

**ORDER ADOPTING
 MAGISTRATE JUDGE'S
 FINDINGS AND
 RECOMMENDATIONS AND
 ENFORCING I.R.S. SUMMONS**

Taxpayer: RODNEY W. HALL

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 18 The United States and Revenue Officer R. L. Willett here petition for enforcement
 19 of an I.R.S. summons. The matter was placed before United States Magistrate Judge
 20 Kendall J. Newman under 28 U.S.C. § 636 *et seq.* and Local Rule 73-302.

21 The Verified Petition to Enforce Internal Revenue Service Summons initiating this
 22 proceeding seeks to enforce an administrative summons, attached as Exhibit A to the
 23 petition. The summons is in aid of Revenue Officer Willett's an investigation of Rodney
 24 W. Hall's ability to pay his delinquent U.S. individual income taxes for the tax year
 25 ending December 31, 2006.

26 On October 12, 2010, Judge Newman issued an Order to Show Cause, ordering the
 27 respondent, Rodney W. Hall, to show cause why the I.R.S. summons issued to him on
 28 June 9, 2010, should not be enforced. The Petition, Points and Authorities, and Order to

1 Show Cause were served under Fed. R. Civ. P. 4(e)(2)(B), providing for personal delivery
2 to a co-resident. Respondent did not file written response.

3 The matter went before Judge Newman for hearing on January 13, 2011.
4 Yoshinori H. T. Himel appeared for petitioners, and petitioning Revenue Officer R. L.
5 Willett was present. Respondent appeared in person and stated that he agreed to the
6 enforcement of the summons and was willing to meet with the revenue officer and
7 comply with the summons. Because of respondent's statement, Judge Newman filed
8 Findings and Recommendations on January 14, 2011, recommending enforcement and
9 memorializing respondent's appointment to appear before the I.R.S. on January 24, 2011,
10 at 10:30 a.m. Neither side filed objections to the Magistrate Judge's findings and
11 recommendations.

12 I have reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and
13 Local Rule 72-304. I am satisfied that the Magistrate Judge's findings and
14 recommendations are supported by the record and by proper analysis, that there is no
15 evidence of referral of this case by the Internal Revenue Service to the Department of
16 Justice for criminal prosecution, and that the requested and unopposed summons
17 enforcement should be granted. Accordingly, it is hereby ORDERED as follows:

18 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
19 Enforcement, filed January 14, 2011, are ADOPTED IN FULL.

20 2. The I.R.S. summons issued to respondent, Rodney W. Hall, is ENFORCED.

21 3. Respondent, Rodney W. Hall, is ORDERED to appear at the I.R.S. offices at
22 4830 Business Center Drive, Suite 250, Fairfield, California 94534, before Revenue
23 Officer R. L. Willett, or her designated representative, at a time and date to be set in
24 writing by Revenue Officer R. L. Willett, then and there to be sworn, to give testimony,
25 and to produce for examining and copying the books, checks, records, papers and other
26 data demanded by the summons, the examination to continue from day to day until
27 completed.

1 4. The court retains jurisdiction for further proceedings should they become
2 necessary.

3 It is SO ORDERED.

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5 DATED: February 7, 2011

/s/ John A. Mendez
JOHN A. MENDEZ
UNITED STATES DISTRICT JUDGE

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