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UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
  
                            Petitioner  
  
                    v.  
  
BRIAN E. TORRANCE,  
  
                            Respondent.

No. 2:18-cv-1631-JAM-EFB PS

FINDINGS AND RECOMMENDATIONS

On August 8, 2019, the undersigned recommended the Internal Revenue Service (“IRS”) tax summons served upon respondent Brian Torrance be enforced.<sup>1</sup> ECF No. 20. In response, Torrance filed objections to the findings and recommendations (ECF No. 23) and a motion to dismiss this action for lack of jurisdiction (ECF No. 24). Thereafter, the assigned district judge adopted the October 8 findings and recommendations, ordered the IRS summons enforced, and directed Torrance to appear before Revenue Agent David Palmer for examination. ECF No. 25. Torrance’s motion to dismiss remains pending, however.

Torrance’s motion to dismiss merely rehashes his prior argument that this court lacks jurisdiction because the summons was not properly issued and served by Agent Palmer. That

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<sup>1</sup> This case, in which plaintiff is proceeding pro se, is before the undersigned pursuant to 28 U.S.C. § 636(b)(1) and Eastern District of California Local Rule 302(c)(21).

1 argument has already been rejected (ECF Nos. 20 & 25), and Torrance has failed to demonstrate  
2 any basis for reconsidering the court's prior order.<sup>2</sup>

3 Accordingly, it is hereby RECOMMENDED that respondent's motion to dismiss (ECF  
4 No. 24) be denied.

5 These findings and recommendations are submitted to the United States District Judge  
6 assigned to the case, pursuant to the provisions of 28 U.S.C. § 636(b)(1). Within fourteen days  
7 after being served with these findings and recommendations, any party may file written  
8 objections with the court and serve a copy on all parties. Such a document should be captioned  
9 "Objections to Magistrate Judge's Findings and Recommendations." Failure to file objections  
10 within the specified time may waive the right to appeal the District Court's order. *Turner v.*  
11 *Duncan*, 158 F.3d 449, 455 (9th Cir. 1998); *Martinez v. Ylst*, 951 F.2d 1153 (9th Cir. 1991).

12 DATED: February 4, 2020.

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14 EDMUND F. BRENNAN  
15 UNITED STATES MAGISTRATE JUDGE  
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27 <sup>2</sup> After the court ordered enforcement of the IRS summons, Torrance filed a motion to  
28 alter or amend the enforcement order. ECF No. 26. That motion, which also argued that the  
court lacks jurisdiction, was denied. ECF No. 27.