

1 MELINDA HAAG (CABN 132612)
 United States Attorney
 2 THOMAS MOORE (ALBN 4305-078T)
 Chief, Tax Division
 3 MICHAEL G. PITMAN (DCBN 484164)
 Assistant United States Attorney, Tax Division
 4 450 Golden Gate Ave., Box 36055
 San Francisco, CA 94102
 5 Telephone: (415) 436-6475
 Facsimile: (415) 436-7009
 6 Email: michael.pitman@usdoj.gov

7 Attorneys for the United States of America

8 UNITED STATES DISTRICT COURT
 9 NORTHERN DISTRICT OF CALIFORNIA
 10 OAKLAND DIVISION

11 United States of America,

12 Petitioner,

13 v.

14 Joseph R. Snider,

15 Respondent.

Case No. 4:12-cv-05175-PJH

[PROPOSED] ORDER ADOPTING
 REPORT AND RECOMMENDATION
 TO ENFORCE IRS SUMMONS

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 17 On December 10, 2012, the Honorable Magistrate Judge Maria Elena-James made a
 18 Report and Recommendation to enforce the IRS Summons as requested in the Petition. *See* Doc.
 19 # 8. The Report found that the government had carried its “slight” burden to show that the
 20 Summons: (1) was issued for a legitimate purpose; (2) seeks information relevant to that
 21 purpose; (3) seeks information that is not already in the IRS’s possession; and (4) satisfies all of
 22 the administrative steps set forth in the Internal Revenue Code. *United States v. Powell*, 379
 23 U.S. 48, 57-58 (1964).

1 This matter was transferred to the undersigned on December 11, 2012. Respondent
2 Joseph R. Snider has made no appearance, and filed no objections to the Report within the time
3 allowed under 28 U.S.C. § 636(b)(1). The Court has reviewed Magistrate Judge James' Report
4 and Recommendation, and finds the Report correct, well-reasoned and thorough, and adopts it in
5 every respect. Accordingly, the Petition is GRANTED. The Court orders Respondent Joseph R.
6 Snider to appear before Revenue Agent Meiling Yang, or any other designated Revenue Agent,
7 on February 1, 2012, at 10 a.m., at the Offices of the Internal Revenue Service located at 1900
8 O'Farrell Street, Suite 200, San Mateo, CA, 94403, to provide the testimony and produce the
9 documents and records requested by the Summons. Petitioner shall serve this Order and a copy
10 of the Summons on Respondent Joseph R. Snider, and file proof of service with the Court, within
11 three days of the date of this Order.

12
13 Dated January 8, 2013



18 Respectfully submitted,

19 MELINDA HAAG
United States Attorney

20 s/ Michael G. Pitman
21 MICHAEL G. PITMAN
Assistant United States Attorney, Tax Division

22 Attorneys for the United States of America
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