

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No. 8:17-mc-98-T-33JSS

JASON ELKS,

Respondent.

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ORDER

This matter is before the Court on consideration of United States Magistrate Judge Julie S. Sneed's Report and Recommendation (Doc. # 10), filed on November 15, 2017, recommending that the Government's Petition to enforce Internal Revenue Summons (Doc. # 1) be granted. Respondent did not file an objection to the Report and Recommendation and the time for objections has now passed.

Discussion

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject or modify the magistrate judge's report and recommendation. 28 U.S.C. § 636(b)(1); Williams v. Wainwright, 681 F.2d 732 (11th Cir. 1982), cert. denied, 459 U.S. 1112 (1983). In the absence of specific objections, there is no requirement that a district judge review factual findings *de novo*, Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir.

1993), and the court may accept, reject or modify, in whole or in part, the findings and recommendations. 28 U.S.C. § 636(b)(1)(C). The district judge reviews legal conclusions *de novo*, even in the absence of an objection. See Cooper-Houston v. S. Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); Castro Bobadilla v. Reno, 826 F. Supp. 1428, 1431-32 (S.D. Fla. 1993), aff'd, 28 F.3d 116 (11th Cir. 1994).

After conducting a careful and complete review of the findings, conclusions and recommendations, and giving *de novo* review to matters of law, the Court accepts the factual findings and legal conclusions of the magistrate judge and the recommendation of the magistrate judge.

Accordingly, it is now

ORDERED, ADJUDGED, and DECREED:

- (1) The Report and Recommendation (Doc. # 10) is **ACCEPTED** and **ADOPTED**.
- (2) The Court hereby **GRANTS** the Petition to Enforce the Internal Revenue Service Summons (Doc. # 1).
- (3) Respondent, Jason Elks, is directed to fully comply with the Internal Revenue Service Summonses served on him on February 10, 2017, copies of which are attached to the Petition. (Doc. ## 1-3, 1-4, 1-5). Specifically, Elks is ordered to appear before Revenue Officer Eric Lebron, or

any other designated officer of the Internal Revenue Service, at such time and place as may hereafter be fixed by Revenue Officer Lebron or his designee, to give testimony and produce for examination and copying the books, records, papers, and other data as demanded by the summonses.

(4) The Clerk is directed to **CLOSE THE CASE.**

DONE and **ORDERED** in Chambers in Tampa, Florida, this 4th day of December, 2017.

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