

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CIVIL NO. 16-00285 JMS-KSC
)	
Petitioner,)	ORDER ADOPTING
)	MAGISTRATE JUDGE’S
vs.)	FINDINGS AND
)	RECOMMENDATION AS
CARL Y. UEMURA,)	MODIFIED
)	
Respondent.)	
_____)	

ORDER ADOPTING MAGISTRATE JUDGE’S
FINDINGS AND RECOMMENDATION AS MODIFIED

Findings and Recommendation having been filed and served upon the United States of America on July 26, 2016, and no objections having been filed by any party,

IT IS HEREBY ORDERED AND ADJUDGED that, pursuant to Title 28, United States Code, Section 636(b)(1)(C) and Local Rule 74.2, the “Findings and Recommendation Regarding Petition to Enforce Internal Revenue Service Summons,” Doc. No. 7, as modified below, are adopted as the opinion and order of this Court.

The Findings and Recommendation set an August 15, 2016 deadline for Plaintiff to “appear at the offices of the IRS and submit to examination by Revenue Officer Lim.” Doc. No. 7, at 2. Because the time for the parties to file objections to the Findings and Recommendation ran until August 12, 2016, and

this court can only now issue an order adopting the Findings and Recommendation, leaving inadequate time for Plaintiff to comply with this court's order, the August 15, 2016 deadline for Plaintiff to appear before Revenue Officer Lim is continued to September 6, 2016.

Therefore, it is ORDERED that:

- (1) The Internal Revenue Service summons served on Carl Y. Uemura shall be enforced and he shall obey the summons in full;
- (2) That on or before noon on September 6, 2016, the respondent shall appear at the offices of the IRS and submit to examination by Revenue Officer Lim to establish his tax liabilities for the years 2009-2014 and provide any required supporting records or documentation for the years 2009-2014; and
- (3) And that should respondent fail to fulfill the either of the requirements of this order then the United States may forthwith move this court for a hearing on motion for contempt of this order.

IT IS SO ORDERED.

DATED: Honolulu, Hawaii, August 16, 2016.



/s/ J. Michael Seabright
J. Michael Seabright
Chief United States District Judge