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6 UNITED STATES DISTRICT COURT
7 DISTRICT OF NEVADA

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9 KING ISAAC UMOREN,

Case No. 2:17-cv-01353-MMD-NJK

10 Plaintiff,

11 v.

ORDER ACCEPTING AND ADOPTING
REPORT AND RECOMMENDATION OF
MAGISTRATE JUDGE
NANCY J. KOPPE

12 UNITED STATES,

13 Defendant.

14
15 Before the Court is Magistrate Judge Nancy J. Koppe's Report and
16 Recommendation ("R&R" or "Recommendation") (ECF No. 5), regarding Plaintiff's Petition
17 to Quash IRS Summons. (ECF Nos. 5.) Plaintiff had until July 24, 2017 to object. (*Id.*) To
18 date, no objections have been filed.

19 This Court "may accept, reject, or modify, in whole or in part, the findings or
20 recommendations made by the magistrate judge." 28 U.S.C. § 636(b)(1). Where a party
21 timely objects to a magistrate judge's report and recommendation, then the court is
22 required to "make a *de novo* determination of those portions of the [report and
23 recommendation] to which objection is made." 28 U.S.C. § 636(b)(1). Where a party fails
24 to object, however, the court is not required to conduct "any review at all . . . of any issue
25 that is not the subject of an objection." *Thomas v. Arn*, 474 U.S. 140, 149 (1985). Indeed,
26 the Ninth Circuit has recognized that a district court is not required to review a magistrate
27 judge's report and recommendation where no objections have been filed. *See United*
28 *States v. Reyna-Tapia*, 328 F.3d 1114 (9th Cir. 2003) (disregarding the standard of review

1 employed by the district court when reviewing a report and recommendation to which no
2 objections were made); *see also Schmidt v. Johnstone*, 263 F. Supp. 2d 1219, 1226 (D.
3 Ariz. 2003) (reading the Ninth Circuit's decision in *Reyna-Tapia* as adopting the view that
4 district courts are not required to review "any issue that is not the subject of an objection").
5 Thus, if there is no objection to a magistrate judge's recommendation, then the court may
6 accept the recommendation without review. *See, e.g., Johnstone*, 263 F. Supp. 2d at 1226
7 (accepting, without review, a magistrate judge's recommendation to which no objection
8 was filed).


9 Nevertheless, this Court finds it appropriate to engage in a *de novo* review in order
10 to determine whether to adopt the R&R. Upon review of the R&R and filings in this case,
11 the Court agrees with the R&R and will adopt it in full.

12 It is hereby ordered that the Magistrate Judge's Report and Recommendation (ECF
13 No. 5) is accepted and adopted.

14 It is further ordered that this action is dismissed for lack of jurisdiction and the
15 petition to quash summons (ECF No. 3) is denied.

16 The Clerk is directed to close this case.

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18 DATED THIS 26th day of July 2017.

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22 MIRANDA M. DU
23 UNITED STATES DISTRICT JUDGE
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