

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON  
PORTLAND DIVISION

**CHARLES WILLIAMS,**  
Petitioner,

v.

**UNITED STATES OF AMERICA, et al.,**  
Respondents.

No. 3:12-cv-00496-HU

OPINION AND ORDER

**MOSMAN, J.,**

On January 23, 2013, Magistrate Judge Hubel issued his Findings and Recommendation (“F&R”) [11] in the above-captioned case recommending that Williams’s petition [1] to quash the Internal Revenue Service’s third-party summons be denied and that the government’s motion [4] to summarily deny Williams’s petition to quash be granted. No objections were filed.

**DISCUSSION**

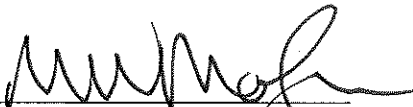
The magistrate judge makes only recommendations to the court, to which any party may file written objections. The court is not bound by the recommendations of the magistrate judge, but retains responsibility for making the final determination. The court is generally required to make a de novo determination regarding those portions of the report or specified findings or recommendation as to which an objection is made. 28 U.S.C. § 636(b)(1)(C). However, the court is not required to review, de novo or under any other standard, the factual or legal conclusions of

the magistrate judge as to those portions of the F&R to which no objections are addressed. *See Thomas v. Arn*, 474 U.S. 140, 149 (1985); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003). While the level of scrutiny under which I am required to review the F&R depends on whether or not objections have been filed, in either case, I am free to accept, reject, or modify any part of the F&R. 28 U.S.C. § 636(b)(1)(C).

Upon review, I agree with Judge Hubel's recommendation, and I ADOPT the F&R [11] as my own opinion with one clarification. The F&R states that "Agent Thornton sent Williams two letters on August 31, 2011, -- well before the summons issued on February 27, 2011 . . . ." (F&R [11] at 6.) The summons issued on February 27, 2012, as Judge Hubel correctly noted in other portions of the F&R.

IT IS SO ORDERED.

DATED this 3 day of February, 2013.

  
MICHAEL W. MOSMAN  
United States District Judge