

number, that he has "never knowingly, thoughtfully, intentionally, or voluntarily agreed to be subject to the jurisdiction of the IRS," that he has not waived his Fourth or Fifth Amendment rights, and that the IRS has failed to take all necessary administrative steps. He further seeks dismissal of the Petition and the award of attorney's fees in his favor.

Twelve days later, on August 23, 2005, the Government filed its Reply to [Respondent's] Response (Dkt. #6), in which it argues that this Court has jurisdiction over this Summons Enforcement Proceeding (at 2-3), and that the Government has met the required elements to enforce this summons as set forth in United States v. Powell, 379 U.S. 48 (1964), namely that this investigation is being conducted pursuant to a proper purpose, the material sought is relevant to the purpose, the information requested is not already within the IRS' possession, and all of the legally required administrative steps have been followed. (Id. at 3-9). A brief hearing was held on September 12, 2005 before this Magistrate Judge (Dkt. #7), at which respondent filed a Motion to Dismiss (Dkt. #8) and a surreply brief to the Government's reply brief (Dkt. #9).

For the reasons stated in the Government's Reply (Dkt. #6), the Petition to Enforce Internal Revenue Summons (Dkt. #1) is hereby granted and respondent's Motion to Dismiss (Dkt. #8) is hereby denied. The Enforcement Order and Judgment is hereby filed with this Recommended Ruling.

See 28 U.S.C. § 636(b)(written objections to ruling must be filed within ten days after service of same); FED. R. CIV. P. 6(a), 6(e) & 72; Rule 2 of the Local Rules for United States Magistrate Judges, United States District Court for the District of Connecticut; Small v. Secretary, H&HS, 892 F.2d. 15, 16 (2d Cir. 1989)(failure to file timely objection to Magistrate Judge's recommended ruling may preclude further appeal to Second Circuit).

Dated at New Haven, Connecticut, this 15th day of September, 2005.

_____/s/_____
Joan Glazer Margolis
United States Magistrate Judge