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12 IN THE UNITED STATES DISTRICT COURT FOR THE
 13 NORTHERN DISTRICT OF CALIFORNIA

14 PHILIP HART)
 15 Petitioner,)
 16 v.)
 17 UNITED STATES OF AMERICA,)
 18 Respondent.)
 19

No. 05-80185-MISC (RMW) (HRL)

**STIPULATION TO DISMISS
 PETITION TO QUASH SUMMONS**

20 Petitioner Philip Hart and Respondent the United States of America (the parties), by and
 21 through their respective undersigned counsel, in accordance with Rule 41(a)(1) of the Federal
 22 Rules of Civil Procedure hereby STIPULATE and AGREE to dismiss the above-entitled action
 23 with prejudice.

24 This action is a Petition to Quash a third party record-keeper summons served by the
 25 Internal Revenue Service on PayPal, Inc. The summons sought financial information relative to
 26 Petitioner. Petitioner objected to the summons on the grounds that production of the records
 27 would identify third parties/payees who had purchased his book, *Constitutional Income: Do You*
 28 *Have Any?*, and would therefore violate the First Amendment to the United States Constitution.

1 In an effort to resolve the matter, the parties agreed to allow Petitioner to redact all of the
2 names of the purchasers (or payees) on the PayPal statements and submit the redacted documents
3 to the IRS. Petitioner's counsel agreed to review the redactions and attest that they were
4 consistent with this understanding.

5 On March 28, 2006, Petitioner's counsel provided the redacted documents to the
6 government and agreed that all of the income contained in the PayPal documents was
7 attributable to book sales.

8 The IRS has reviewed the redacted documents and is in agreement that PayPal, Inc. has
9 fully complied with the summons served upon it. Thus, no further Court action is necessary.

10 The parties further stipulate and agree that the IRS will not seek the same documents that
11 Paypal has already produced in response to the IRS's summons in the audit of Petitioner's
12 individual liability.

13 In accordance with the agreement herein, the parties stipulate to the dismissal of this
14 action with prejudice pursuant to Rule 41(a)(1) of the Federal Rules of Civil Procedure. Each
15 party shall bear its own costs, including attorneys fees.

16 Dated: June 19, 2007

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18
19
20 /s Michael E. Rosman
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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF IDAHO

PHILIP HART)	
)	
Petitioner,)	Misc. No. 05-5902-EJL-MHW
)	
v.)	
)	STIPULATED DISMISSAL
UNITED STATES OF AMERICA,)	PETITION TO QUASH SUMMONS
)	
Respondent.)	

Petitioner Philip Hart and Respondent the United States of America (the parties), by and through their respective undersigned counsel, in accordance with Rule 41(a)(1) of the Federal Rules of Civil Procedure hereby STIPULATE and AGREE to dismiss the above-entitled action

with prejudice.

This action is a Petition to Quash two third party record-keeper summonses served by the Internal Revenue Service on the Idaho Independent Bank (the "Bank"). The summonses sought financial information relative to Petitioner. Petitioner objected to the summonses on the grounds that production of the records would identify third parties/payees who had purchased his book, *Constitutional Income: Do You Have Any?*, and would therefore violate the First Amendment to the United States Constitution.

In an effort to resolve the matter, the parties agreed to allow Petitioner to redact all of the names of the purchasers of petitioner's book on the documents sought and submit the redacted documents to the IRS. Petitioner's counsel agreed to review the redactions and attest that they were consistent with this understanding.

Petitioner's counsel has since provided the redacted documents to the government and agreed that all of the income contained in any redacted Bank document was attributable to book sales.

The IRS has reviewed the redacted documents and is in agreement that the Bank has fully complied with the summonses served upon it. Thus, no further Court action is necessary.

The parties further stipulate and agree that the IRS will not seek the same documents that the Bank already produced in response to the IRS's summonses in the audit of Petitioner's individual liability.

In accordance with the agreement herein, the parties stipulate to the dismissal of this action with prejudice pursuant to Rule 41(a)(1) of the Federal Rules of Civil Procedure. Each party shall bear its own costs, including attorneys fees.

DATE: June 20, 2007.

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