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 8 **UNITED STATES DISTRICT COURT**
 9 **EASTERN DISTRICT OF CALIFORNIA**
 10

11 UNITED STATES OF AMERICA,)	Case No. 1:11-cv-00424-LJO-SKO
)	
12 Petitioner,)	ORDER ADOPTING MAGISTRATE
)	JUDGE’S FINDINGS AND
13 v.)	RECOMMENDATIONS AND
)	ENFORCING I.R.S. SUMMONS
14 MIKE BRIGGS,)	
)	
15 Respondent.)	
16 _____)	

17 The United States here petitions for enforcement of an I.R.S. summons. The matter
 18 was placed before United States Magistrate Judge Sheila K. Oberto under 28 U.S.C. § 636,
 19 *et seq.*, and Local Rule 73-302.

20 The Verified Petition to Enforce Internal Revenue Service Summons (“Petition”)
 21 initiating this proceeding seeks to enforce an administrative summons, attached as Exhibit
 22 A to the Petition. The summons aids Revenue Officer Evan Moses’ investigation of Mike
 23 Briggs, as sole proprietor of Mike Briggs Properties, to obtain financial information to collect
 24 assessed Employer’s Annual Federal Unemployment Tax (Form 940) for the tax years ending
 25 December 31, 2007, December 31, 2008, and December 31, 2009; as well as to collect
 26 Employer’s Federal Quarterly Tax (Form 941) for the tax periods ending December 31, 2006,
 27 March 31, 2007, June 30, 2007, September 30, 2007, December 31, 2007, March 31, 2008,
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1 June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009,
2 September 30, 2009, and December 31, 2009.

3 On March 23, 2011, Judge Oberto issued an Order to Show Cause, ordering the
4 respondent, Mike Briggs, to show cause why the I.R.S. summons issued to him on June 9,
5 2010, should not be enforced. The Petition, Points and Authorities, and Order to Show
6 Cause were personally served upon Respondent. Respondent did not file a written response.

7 The matter went before Judge Oberto for hearing on May 11, 2011. Yoshinori H. T.
8 Himel appeared for petitioner, and investigating Revenue Officer Evan Moses was present.
9 Attorney Stephen Mensel appeared on behalf of the respondent and expressed respondent's
10 non-opposition to summons enforcement. Judge Oberto filed Findings and
11 Recommendations on May 19, 2011, recommending enforcement. Neither side filed
12 objections to the Magistrate Judge's findings and recommendations.

13 This Court reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and
14 Local Rule 72-304. This Court is satisfied that the Magistrate Judge's findings and
15 recommendations are supported by the record and by proper analysis, that there is no
16 evidence of referral of this case by the Internal Revenue Service to the Department of Justice
17 for criminal prosecution in the record before the Court, and that the requested and unopposed
18 summons enforcement should be granted. Accordingly, it is hereby ORDERED as follows:

19 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
20 Enforcement, filed May 19, 2011, are ADOPTED IN FULL.

21 2. The I.R.S. summons issued to respondent, Mike Briggs, as sole proprietor of Mike
22 Briggs Properties, is ENFORCED.

23 3. Respondent, Mike Briggs, is ORDERED to appear at the I.R.S. offices at 2525
24 Capitol Street, Suite 205, Fresno, California 93721, before Revenue Officer Evan Moses, or
25 his designated representative, 21 days after the issuance of this order, or at a later date to be
26 set in writing by Revenue Officer Moses, then and there to be sworn, to give testimony, and
27 to produce for examining and copying the books, checks, records, papers and other data
28 demanded by the summons, the examination to continue from day to day until completed.

1 4. The court retains jurisdiction for further proceedings should they become
2 necessary.

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4 IT IS SO ORDERED.

5 **Dated: June 2, 2011**

/s/ Lawrence J. O'Neill
UNITED STATES DISTRICT JUDGE

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