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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-00431-LJO-SMS
 12)
 Petitioner,)
 13)
 v.) **ORDER ADOPTING MAGISTRATE**
 14) **JUDGE’S FINDINGS AND**
) **RECOMMENDATIONS AND**
 VANESSA LARA-DAVILA,) **ENFORCING I.R.S. SUMMONS**
 15)
 Respondent.)
 16)
 _____)

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

21 The Verified Petition to Enforce Internal Revenue Service Summons initiating this
 22 proceeding seeks to enforce an administrative summons, attached as Exhibit A to the
 23 Petition. The summons aids of Revenue Officer Lorena Ramos’ investigation of
 24 Vanessa Lara-Davila, as sole proprietor of Si Se Puede Auto Sales, to determine financial
 25 information relevant to the IRS’s efforts to collect Employer’s Annual Federal
 26 Unemployment Tax (Form 940) for the tax year ending December 31, 2008; as well as to
 27 collect Employer’s Federal Quarterly Tax (Form 941) for the tax periods ending March
 28 31, 2008, June 30, 2008, September 30, 2008, December 31, 2008, and March 31, 2009.

1 On March 29, 2011, Magistrate Judge Snyder issued an Order to Show Cause,
2 ordering the respondent, Vanessa Lara-Davila, to show cause why the I.R.S. summons
3 issued to her on February 11, 2010, should not be enforced. The Petition, Points and
4 Authorities, and Order to Show Cause were personally served upon Respondent.
5 Respondent did not file a written response.

6 The matter went before Magistrate Judge Snyder for hearing on May 13, 2011.
7 Yoshinori H. T. Himel appeared for petitioner, and investigating Revenue Officer Lorena
8 Ramos was present. Respondent appeared along with her accountant, Olga Hernandez.
9 Respondent had partially complied with the summons just before the hearing, and she
10 agreed to comply with the summons fully. Magistrate Judge Snyder filed Findings and
11 Recommendations on May 27, 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
17 Justice for criminal prosecution, and that the requested and unopposed summons
18 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 27, 2011, are ADOPTED IN FULL.

21 2. The I.R.S. summons issued to respondent, Vanessa Lara-Davila, as sole
22 proprietor of Si Se Puede Auto Sales, is ENFORCED.

23 3. Respondent, Vanessa Lara-Davila, is ORDERED to appear at the I.R.S. offices
24 at 2525 Capitol Street, Suite 206, Fresno, California 93721, before Revenue Officer
25 Lorena Ramos, or her designated representative, 21 days after of the issuance of this
26 order, or at a time and date to be set in writing by Revenue Officer Ramos, then and there
27 to be sworn, to give testimony, and to produce for examining and copying the books,

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1 checks, records papers and other data demanded by the summons, the examination to
2 continue from day to day until completed.

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

5 IT IS SO ORDERED.

6 **Dated: June 10, 2011**

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