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**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
FRESNO, CALIFORNIA**

UNITED STATES OF AMERICA,

 Petitioner,

v.

MARK W. HANSEN and TAMI D. HANSEN,

 Respondents.

) Case No. 1:12-mc-43 AWI GSA
)
)
)
) **FINDINGS AND RECOMMENDATIONS**
) **RE: PETITION FOR JUDICIAL**
) **APPROVAL OF LEVY ON**
) **PRINCIPAL RESIDENCE**
)
)
) (Doc. 1)
)
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I. INTRODUCTION

 Pending before the Court is the United States’ (“Petitioner”) Petition for Judicial Approval of Internal Revenue Service Levy On a Principal Residence. (Doc. 1). Petitioner seeks to levy upon Mark W. Hansen and Tami D. Hansen’s (“Respondents”) principal residence to satisfy Respondents’ unpaid federal income tax liabilities, interest, and penalties for the 2000, 2003, 2005, 2006, 2007, 2008, and 2009 tax years. For the following reasons, the Court recommends that the petition be GRANTED.

II. DISCUSSION

 By statute, “[i]f any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand,” the government may collect the unpaid tax “by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax.” 26 U.S.C. § 6331(a). Section 6334 provides in relevant part that, “[a] principal residence shall not be exempt from levy if a judge or

1 magistrate of a district court of the United States approves (in writing) the levy of such residence.” 26
2 U.S.C. § 6334(e)(1).

3 In support of its application, Petitioner submitted the sworn declaration of Revenue Officer
4 David Lopez dated September 25, 2012, and Certified IRS Form 4340 transcripts, showing that the
5 Internal Revenue Service (“IRS”) assessed federal income tax, interest, and penalties against
6 Respondents. Moreover, Petitioner submitted proof that the IRS properly notified Respondents of their
7 liabilities, and that it made a demand for payment from Respondents.

8 After the filing of the Petition, on October 3, 2012, the Court issued a Notice and Order to Show
9 Cause (“OSC”) directed to Respondents. (Doc. 2). The OSC was personally served on Respondents on
10 October 5, 2012. (Doc. 3). The OSC notified Respondents of the Petition and informed them that
11 Petitioner sought an order allowing the IRS to levy upon real property located at 1422 Celeste Avenue,
12 Clovis California 93611 (“the subject property”) in order to sell Respondents’ interests in the property to
13 satisfy Respondents’ income tax liabilities. The Court further advised Respondents of their rights to
14 object to Plaintiff’s Petition and ordered them to file any objections in writing with the Clerk of Court
15 within twenty-five days of the service of the order. The Order advised Respondents that if no timely
16 written objections were filed, the Court would enter an order approving an IRS levy on the subject
17 property.

18 To date, Respondents have not filed any written objections with the Clerk of Court to the
19 Petition, and more than twenty-five days have elapsed since the Petition and the Court’s OSC were
20 personally served upon Respondents. Accordingly, the Court finds that the Petition for Judicial
21 Approval of Levy Upon Principal Residence should be granted. *See*, 26 C.F.R. § 301.6334–1(d).

22 **III. RECOMMENDATION**

23 IT IS HEREBY RECOMMENDED THAT the United States’ Petition for Judicial Approval of
24 Internal Revenue Service Levy upon the Principal Residence of Respondents, Mark W. Hansen and
25 Tami D. Hansen, located at 1422 Celeste Avenue, Clovis, California 96311 be APPROVED.

26 IT IS FURTHER RECOMMENDED THAT a levy upon Mark W. Hansen and Tami D.
27 Hansen’s interests in the real property located at 1422 Celeste Avenue, Clovis, California 96311 to
28 satisfy all or part of the unpaid federal income taxes, penalties, interest, and other statutory additions for

1 the income tax years 2000, 2003, 2005, 2006, 2007, 2008, and 2009, as set forth in paragraph seven (7)
2 and eight (8) of the Government's Petition, which may be executed by any authorized officer of the
3 Internal Revenue Service, be APPROVED.

4 These findings and recommendations are submitted to United States District Judge Anthony W.
5 Ishii, pursuant to 28 U.S.C. § 636(b)(1)(B). Within **fifteen (15) days** after the date of this Finding and
6 Recommendation, the parties may file written objections with the Court. The document should be
7 captioned "Objections to Magistrate Judge's Finding and Recommendation." The parties are advised
8 that failure to file objections within the specified time may waive the right to appeal the District Court's
9 order. Martinez v. Ylst, 951 F.2d 1153 (9th Cir. 1991).

10 IT IS SO ORDERED.

11 **Dated: November 15, 2012**

/s/ Gary S. Austin
UNITED STATES MAGISTRATE JUDGE

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