## 1 2 3 4 5 6 UNITED STATES DISTRICT COURT 7 EASTERN DISTRICT OF CALIFORNIA 8 9 Case No. 1:13-cv-01385-LJO-SMS UNITED STATES OF AMERICA, 10 Plaintiff, ORDER ADOPTING FINDINGS AND 11 RECOMMENDATIONS RECOMMENDING THE v. **GRANT OF PLAINTIFF'S EX PARTE** 12 APPLICATION FOR DEFAULT JUDGMENT DONALD J. WILSON and SHAY J. 13 WILSON, Defendants. 14 (Docs. 12 and 14) 15 16 17 Plaintiff United States of America ("Government") brought this action to reduce to 18 judgment federal individual income tax assessments against Defendants Donald J. Wilson and 19 Shay J. Wilson for tax years 1996, 1997, 1999, 2000, 2001, 2003, 2004, and 2011. On March 6, 20 2014, after Defendants failed to respond to the summonses served on them in this action, the 21 22 Government moved for default judgment. The Government's motion was referred to the 23 Magistrate Judge pursuant to 28 U.S.C. § 636(b) and Local Rule 302(c)(19). 24 In Findings and recommendations filed May 8, 2014, the Magistrate Judge recommended 25 that the Government's motion be granted. Although the Findings and recommendations provided 26 fourteen (14) days for the filing of objections, no party has objected. 27 /// 28

In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), the Court has conducted a de novo review of the case. Having carefully reviewed the whole file, the Court finds the Findings and recommendations to be supported by the record and proper legal analysis. Accordingly, the Court hereby ORDERS that the Findings and Recommendations, filed May 8, 2014, are adopted in full, and that 1. The Government's motion for entry of default judgment against Defendants Donald J. Wilson and Shay J. Wilson is granted; and 2. Within ten (10) days of this order, Plaintiff United States of America shall submit a proposed judgment of default and final forfeiture consistent with the Findings and Recommendations and this Order adopting them. **SO ORDERED** Dated: May 27, 2014 /s/ Lawrence J. O'Neill **United States District Judge**