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**IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Petitioner,

v.

RICHARD RODRIGUEZ,

Respondent.

1:14-cv-00326-LJO-GSA

**ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS AND ENFORCING
I.R.S. SUMMONS**

(Doc. 8)

The United States petitions for enforcement of an I.R.S. summons issued May 28, 2013, as part of an investigation of the respondent to secure information needed to collect Form 1040 assessed federal income taxes for the tax year ending December 31, 2007, and civil penalties for the quarterly employment tax periods ending June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010, March 31, 2011, June 30, 2011, and September 30, 2011. The matter was referred to United States Magistrate Judge Gary S. Austin pursuant to U.S.C. § 636, et seq. and Local Rule 72-302.

**ORDER ADOPTING FINDINGS AND RECOMMENDATIONS
AND ENFORCING I.R.S. SUMMONS**

1 On May 9, 2014, the Magistrate Judge ordered Respondent to show cause why the I.R.S.
2 summons issued to him May 28, 2013, should not be enforced. The Petitioner served
3 Respondent with the Verified Petition, Points and Authorities, and a certified copy of the Order
4 to Show Cause, in Conformity with Fed. R. Civ. P. 4. Respondent neither filed an opposition to
5 the enforcement under paragraph 7 of the order to show cause nor appeared at the May 9, 2014,
6 hearing before the Magistrate Judge. On June 3, 2014, the Magistrate Judge filed Findings and
7 Recommendations, finding that the summons enforcement requirements had been satisfied and
8 recommending enforcement of the summons. The Clerk of Court served Respondent by mail
9 with the Findings and Recommendations on June 3, 2014.

10 The Findings and Recommendations provided 14 days for the filing of objections.
11 Neither party filed objections.

12 In accordance with 28 U.S.C. § 636(b)(1)(C), this Court has conducted a *de novo* review
13 of the case. Having carefully reviewed the entire file, the Court finds the Findings and
14 Recommendations to be supported by the record and proper analysis, and determines that the
15 summons enforcement is properly granted.

16 Accordingly, the Court hereby ORDERS:

- 17 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
18 Enforcement, filed June 3, 2014, hereby are ADOPTED IN FULL.
- 19 2. The I.R.S. summons issued to Respondent is hereby ENFORCED.
- 20 3. Respondent Richard Rodriguez is ORDERED to appear before investigating
21 Revenue Officer Lorena Ramos, or her designated representative, at the I.R.S. offices at 2525
22 Capitol Street, Suite 206, Fresno, California 93721, 21 days after the issuance of this order, or at
23 a later date and time to be set in writing by Revenue Officer Lorena Ramos, then and there to be
24 sworn, to give testimony, and to produce for examining and copying the books, checks, records,
25 papers and other data demanded by the summons, the examination to continue from day to day
26 until completed. The District Court will retain jurisdiction to enforce its order by means of its
27 contempt power.

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4. The Clerk of the Court is directed to serve this and future orders by mail to
Richard Rodriguez, 7233 W. Browning, Fresno, California 93723.

SO ORDERED
Dated: June 18, 2014

/s/ Lawrence J. O’Neill
United States District Judge