IN THE U
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UNITED STATES OF AMERICA
Petition
v.
TERRI FURGISON-MAYALL,
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The United States petitions f
2013, as part of an investigation of
1040 assessed federal income taxes

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IN THE UNITED STATES DISTRICT COURT EASTERN DISTRICT OF CALIFORNIA

1:14-cv-01334-LJO-BAM

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

(Doc. 18)

Respondent.

Petitioner,

13 petitions for enforcement of an I.R.S. summons issued November 1, 14 tigation of the respondent to secure information needed to collect Form 15 come taxes for the tax years ending December 31, 2006, December 31, 16 2007, December 31, 2008, December 31, 2009 and December 31, 2010. The matter was 17 referred to United States Magistrate Judge Barbara A. McAuliffe pursuant to U.S.C. § 636, 18 et seq., and Local Rule 302.

19 On October 8, 2014, the Magistrate Judge ordered Respondent to show cause why the 20 I.R.S. summons issued to her November 1, 2013, should not be enforced. (Doc. 10). Pursuant 21 to Federal Rule of Civil Procedure 4, the Petitioner personally served Respondent via 22 Respondent's friend, Michelle Milton, at Respondent's residence on December 4, 2014, and on Respondent via certified mail at Respondent's last known address (Docs. 13 and 14), with the 23 following documents : (1) the Verified Petition, (Doc. 1), and its supporting memorandum, 24 (Doc. 2-1); (2) a certified copy of the Order to Show Cause filed October 8, 2014, (Doc. 10); 25 and (3) the Order Continuing Order to Show Cause Hearing filed November 26, 2014, (Doc. 26 12). Respondent did not file an opposition to the enforcement under paragraph 7 of the order to 27 show cause, and did not appear at the February 13, 2015, hearing before the Magistrate Judge. 28

On March 2, 2015, the Magistrate Judge filed Findings and Recommendations, finding that the
 summons enforcement requirements had been satisfied and recommended enforcement of the
 summons. (Doc. 18). The Clerk of Court served Respondent by mail with the Findings and
 Recommendations on March 2, 2015. (Doc. 18).

5 The Findings and Recommendations provided 14 days for the filing of objections.
6 Neither party has filed objections.

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

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Accordingly, the Court hereby ORDERS:

The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
 Enforcement, filed March 2, 2015 (Doc. 18), are ADOPTED IN FULL;

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2.

The I.R.S. summons issued to Respondent is ENFORCED;

3. Respondent Terri Furgison-Mayall is ORDERED to appear before investigating 15 Revenue Officer Evan D. Moses, or his designated representative, at the I.R.S. offices at 2525 16 Capitol Street, Suite 205, Fresno, California 93721, 21 days after the issuance of this order, or at 17 a later date and time to be set in writing by Revenue Officer Evan D. Moses, then and there to be 18 sworn, to give testimony, and to produce for examining and copying the books, checks, records, 19 papers and other data demanded by the summons, the examination to continue from day to day 20 until completed. The District Court will retain jurisdiction to enforce its order by means of its 21 contempt power; and 22

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1	The Clerk of the Court shall serve this and further orders by mail to Terri Furgison-
2	Mayall, 607 Coventry Avenue, Clovis, California 93611.
3	Mayan, 007 Covenary Avenae, clovis, camorina 55011.
4	IT IS SO ORDERED.
5	Dated: March 27, 2015 /s/ Lawrence J. O'Neill
6	UNITED STATES DISTRICT JUDGE
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_0	Order Adopting Findings and Recommendations and Enforcing I.R.S. Summons