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

10
11 UNITED STATES OF AMERICA,
12
13 Petitioner,
14 v.
15 MANUEL CARRAZCO REA.
16 Respondent.
17

1:16-cv-01692-AWI-MJS

**[PROPOSED] ORDER ENFORCING
INTERNAL REVENUE SUMMONS
(ADOPTING MAGISTRATE JUDGE'S
FINDINGS AND RECOMMENDATIONS)**

Taxpayer: MANUEL CARRAZCO REA

18 The United States of America filed a petition to enforce an internal revenue summons
19 issued December 1, 2015, as part of an investigation of Respondent Manuel Carrazco Rea to
20 determine the existence and amount of U.S. tax liability and the collection of the tax liability for
21 Form 940 for the calendar periods ending December 31, 2006, December 31, 2007, and
22 December 31, 2008; Form 943 for the calendar periods ending December 31, 2006, and
23 December 31, 2007, and Form CIVPEN for the calendar period ending December 31, 2006.
24 ECF 1. The matter was referred to United States Magistrate Judge Michael J. Seng pursuant to
25 28 U.S.C. § 636(b) and Local Rules 302 and 304.

26 The Magistrate Judge ordered Respondent to appear and show cause on February 24,
27 2017, why the I.R.S. summons issued to him on December 1, 2015, should not be enforced.
28 ECF 4. The Petitioner served Respondent with the verified petition filed November 4, 2016

1 (ECF 1), and its supporting memorandum (ECF 3-1), and the Order to Show Cause filed
2 November 15, 2016 (ECF 4), in conformity with Fed. R. Civ. P. 4. Respondent did not file
3 opposition or non-opposition to the verified petition as provided for in the Order to Show Cause.

4 At the show cause hearing, Bobbie J. Montoya, Assistant United States Attorney,
5 appeared on behalf of Petitioner, and investigating Revenue Officer Lorena Ramos also was
6 present in the courtroom. Respondent did not appear, nor did he call or respond in any way. On
7 March 7, 2017, the Magistrate Judge filed Findings and Recommendations finding that the
8 summons enforcement requirements had been satisfied and recommending the summons be
9 enforced and that Respondent be ordered to appear at the I.R.S. offices at 2525 Capitol Street,
10 Suite 206, Fresno, CA 93721, before Revenue Officer Lorena Ramos or her designated
11 representative, on the twenty-first (21st) day after the filing date of the District Judge's
12 summons enforcement order, or at a later date to be set in writing by Revenue Officer Ramos,
13 then and there to be sworn, to give testimony, and to produce for examining and copying the
14 books, checks, records, papers and other data demanded by the summons, the examination to
15 continue from day to day until completed. ECF 10. The Clerk of Court served Respondent by
16 mail with the Findings and Recommendations on March 7, 2017.

17 The Findings and Recommendations provided 14 days for the filing of objections. No
18 objections have been filed.

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

23 Accordingly, it is hereby ORDERED that:

- 24 1. The Magistrate Judge's Findings and Recommendations and Order Re: I.R.S.
25 Summons Enforcement filed March 7, 2017, ECF 10, hereby are ADOPTED IN
26 FULL.
- 27 2. The I.R.S. summons issued to Respondent is hereby ENFORCED.

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- 3. Respondent MANUEL CARRAZCO REA is ORDERED to appear at the I.R.S. offices at 2525 Capitol Street, Suite 206, Fresno, CA 93721, before Revenue Officer Lorena Ramos or her designated representative, on the twenty-first (21st) day after the filing date of the District Judge’s summons enforcement order, or at a later date to be set in writing by Revenue Officer Ramos, then and there to be sworn, to give testimony, and to produce for examining and copying the books, checks, records, papers and other data demanded by the summons, the examination to continue from day to day until completed. Should the foregoing appointment date need to be continued or rescheduled, the Respondent is to be notified in writing of a later date by Revenue Officer Ramos.
- 4. The District Court will retain jurisdiction to enforce its order by means of its contempt power.
- 5. THE CLERK SHALL SERVE this and further orders by mail to Manuel Carrazco Rea, 1509 Wrenwood Way, Madera, CA 93638.

IT IS SO ORDERED.

Dated: March 27, 2017



SENIOR DISTRICT JUDGE