

1 PHILLIP A. TALBERT  
United States Attorney  
2 BOBBIE J. MONTOYA  
Assistant United States Attorney  
3 Eastern District of California  
501 I Street, Suite 10-100  
4 Sacramento, CA 95814-2322  
Telephone: (916) 554-2775  
5 Facsimile: (916) 554-2900  
Email: Bobbie.Montoya@usdoj.gov  
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7 Attorneys for Petitioner United States of America

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

10  
11 UNITED STATES OF AMERICA,  
12  
13 Petitioner,

14 v.

15 JOSE ALEJANDRO HERNANDEZ,  
16  
17 Respondent.

**1:16-cv-001746-LJO-BAM**

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

**Taxpayer: JOSE ALEJANDRO HERNANDEZ**

18 The United States of America filed a petition to enforce an internal revenue summons  
19 issued July 22, 2016, as part of an investigation of Respondent Jose Alejandro Hernandez to  
20 secure books and records relating to the tax liability or the collection of the tax liability for  
21 federal income tax for the years ending December 31, 2013, December 31, 2014, and  
22 December 31, 2015. ECF 1. The matter was referred to United States Magistrate Judge Barbara  
23 A. McAuliffe pursuant to 28 U.S.C. § 636(b) and Local Rules 302 and 304.

24 The Magistrate Judge ordered Respondent to appear and show cause on  
25 February 24, 2017, why the I.R.S. summons issued to him on July 22, 2016, should not be  
26 enforced. ECF 4. The Petitioner served Respondent with the verified petition filed  
27 November 17, 2016 (ECF 1), and its supporting memorandum (ECF 3-1), and the Order to  
28 Show Cause filed November 21, 2016 (ECF 4), in conformity with Fed. R. Civ. P. 4.

1 Respondent did not file opposition or non-opposition to the verified petition as provided for in  
2 the Order to Show Cause.

3 At the show cause hearing, Bobbie J. Montoya, Assistant United States Attorney,  
4 appeared on behalf of Petitioner, and investigating Revenue Agent Naoemi Salinas also was  
5 present in the courtroom. Respondent Jose Alejandro Hernandez personally appeared at the  
6 hearing. On March 13, 2017, the Magistrate Judge filed Findings and Recommendations  
7 finding that the summons enforcement requirements had been satisfied and recommending the  
8 summons be enforced and that Respondent be ordered to appear at the I.R.S. offices at  
9 2525 Capitol Street, Suite 203, Fresno, California, before Revenue Agent Salinas or her  
10 designated representative, on April 28, 2017, at 10:00 a.m., as agreed to by Revenue Agent  
11 Naoemi Salinas and Respondent Jose Alejandro Hernandez at the show cause hearing. ECF 8.  
12 The Clerk of Court served Respondent by mail with the Findings and Recommendations on  
13 March 13, 2017.

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

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

20 Accordingly, it is hereby ORDERED that:

- 21 1. The Magistrate Judge's Findings and Recommendations and Order Re: I.R.S.  
22 Summons Enforcement filed March 13, 2017, ECF 8, hereby are ADOPTED IN  
23 FULL.
- 24 2. The I.R.S. summons issued to Respondent is hereby ENFORCED.
- 25 3. Respondent JOSE ALEJANDRO HERNANDEZ is ORDERED to appear at the  
26 I.R.S. offices at 2525 Capitol Street, Suite 203, Fresno, California, before Revenue  
27 Agent Naoemi Salinas or her designated representative, on April 28, 2017, at  
28 10:00 a.m., as agreed to by Revenue Agent Naoemi Salinas and Respondent Jose

1 Alejandro Hernandez at the show cause hearing, then and there to be sworn, to  
2 give testimony, and to produce for examining and copying the books, checks,  
3 records, papers and other data demanded by the summons, the examination to  
4 continue from day to day until completed, unless compliance with the summons is  
5 fully achieved prior to that date and time. Should the foregoing appointment date  
6 need to be continued or rescheduled, the Respondent is to be notified in writing of  
7 a later date by Revenue Agent Naoemi Salinas.

8 4. The District Court will retain jurisdiction to enforce its order by means of its  
9 contempt power.

10 5. THE CLERK SHALL SERVE this and further orders by mail to Jose Alejandro  
11 Hernandez, 26128 Club Drive, Madera, California 93638.

12  
13 IT IS SO ORDERED.

14 Dated: April 3, 2017

/s/ Lawrence J. O'Neill  
UNITED STATES CHIEF DISTRICT JUDGE