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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 EARTH, WIND AND SOLAR, INC.,
DEAN ANTONIS, PRESIDENT,
16
17 Respondent.

1:17-CV-00466-LJO-MJS

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

Taxpayer: **EARTH, WIND AND SOLAR, INC.,
DEAN ANTONIS, PRESIDENT**

18 The United States of America filed a petition to enforce an internal revenue summons issued
19 May 17, 2016, as part of an investigation of Respondent, Earth, Wind, and Solar, Inc., Dean Antonis,
20 President, to secure information needed to collect the tax liability for Form 940 for the calendar periods
21 ending December 31, 2013 and December 31, 2014 and Form 941 for the quarterly periods ending
22 June 30, 2013, September 30, 2013, December 31, 2013, March 31, 2014, June 30, 2014,
23 September 30, 2014 and December 30, 2014. ECF 1. The matter was referred to United States
24 Magistrate Judge Michael J. Seng pursuant to 28 U.S.C. § 636(b) and Local Rules 302 and 304.

25 The Magistrate Judge ordered Respondent to appear and show cause on
26 June 16, 2017, why the I.R.S. summons issued to him on May 17, 2016, should not be enforced. ECF 4.
27 The Petitioner served Respondent with the verified petition filed March 31, 2017 (ECF 1), and its
28 supporting memorandum (ECF 3-1), and the Order to Show Cause filed April 5, 2017 (ECF 4), in

1 conformity with Fed. R. Civ. P. 4. Respondent did not file opposition or non-opposition to the verified
2 petition as provided for in the Order to Show Cause.

3 At the show cause hearing, Bobbie J. Montoya, Assistant United States Attorney, appeared on
4 behalf of Petitioner, and investigating Revenue Officer Tony Garza also was present in the courtroom.
5 Respondent Earth, Wind and Solar, Inc., Dean Antonis, President, personally appeared at the hearing.
6 Minutes of the proceeding were filed after the hearing. ECF 8. On June 23, 2017, the Magistrate Judge
7 filed Findings and Recommendations finding that the summons enforcement requirements had been
8 satisfied and recommending the summons be enforced and that Respondent be ordered to appear at the
9 I.R.S. offices at 2525 Capitol Street, Suite 206, Fresno, California, before Revenue Officer Garza or his
10 designated representative, on or before July 17, 2017, as agreed to by Revenue Office Tony Garza and
11 Respondent Earth, Wind and Solar, Inc., Dean Antonis, President, at the show cause hearing. ECF 10.
12 The Clerk of Court served Respondent by mail with the Findings and Recommendations on
13 June 23, 2017.

14 The Findings and Recommendations provided fourteen 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 *de*
17 *novo* review of this case. Having carefully reviewed the entire file, the Court finds the Findings and
18 Recommendations are supported by the record and proper analysis and determines that summons
19 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. Summons
22 Enforcement filed May 17, 2016, 2017, ECF 10, hereby are ADOPTED IN FULL.
- 23 2. The I.R.S. summons issued to Respondent is hereby ENFORCED.
- 24 3. Respondent EARTH, WIND AND SOLAR, INC., DEAN ANTONIS, PRESIDENT, is
25 ORDERED to appear at the I.R.S. offices at 2525 Capitol Street, Suite 206, Fresno,
26 California, before Revenue Officer Tony Garza or her designated representative, on or
27 before July 17, 2017, as agreed to by Revenue Officer Tony Garza and Respondent Earth,
28 Wind and Solar, Inc., Dean Antonis, President, at the show cause hearing, then and there

1 to be sworn, to give testimony, and to produce for examining and copying the books,
2 checks, records, papers and other data demanded by the summons, the examination to
3 continue from day to day until completed, unless compliance with the summons is fully
4 achieved prior to that date and time. Should the foregoing appointment date need to be
5 continued or rescheduled, the Respondent is to be notified in writing of a later date by
6 Revenue Officer Tony Garza.

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

9 THE CLERK SHALL SERVE this and further orders by mail to Earth, Wind and Solar, Inc.,
10 Dean Antonis, President.

11
12 IT IS SO ORDERED.

13 Dated: July 13, 2017

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