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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA

 Petitioner,

 v.

ARNOLD H. SCHMIDT,

 Respondent.

No. 1: 18-cv-00196-DAD-BAM

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS; ENFORCING
INTERNAL REVENUE SUMMONS

(Doc. No. 9)

On February 7, 2018, the United States filed a petition to enforce an internal revenue summons issued May 24, 2017, as part of an investigation of respondent Arnold H. Schmidt (“respondent”) seeking to secure information needed to collect the tax liability for Form 1040 for the calendar periods ending December 31, 2005, December 31, 2010, and December 31, 2011, and CIVPEN (Trust Fund Recovery Penalty) for the quarterly period ending December 31, 2013. (Doc. No. 1.) The matter was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b) and Local Rules 302 and 304.

On February 14, 2018, the assigned magistrate judge issued an order requiring respondent to appear on April 6, 2018 to show cause why the I.R.S. summons issued to him on May 24, 2017 should not be enforced. (Doc. No. 5.) On March 9, 2018, the United States served respondent with the petition to enforce the I.R.S. summons filed on February 7, 2018 (Doc. No. 1), the I.R.S. summons (Doc. No. 2), and the order to show cause filed February 14, 2018 (Doc. No. 5). (Doc.

1 No. 6). Respondent did not file an opposition to the verified petition as provided for in the order
2 to show cause.

3 At the show cause hearing on April 6, 2018, Assistant U.S. Attorney John Edwards
4 appeared on behalf of the petitioner, and investigating revenue officer Lisa Lopez was present
5 before the court. (Doc. No. 9 at 1.) The respondent appeared at the hearing and agreed to meet
6 with revenue officer Lopez on Friday, May 18, 2018 at 9:00 a.m. (See Doc. No. 7.) On April 17,
7 2018, the assigned magistrate judge issued findings and recommendations recommending that the
8 I.R.S. summons issued to respondent be enforced and those findings and recommendations were
9 served on respondent by mail. (Doc. No. 9.) The findings and recommendations provided
10 fourteen days for the filing of objections. (*Id.* at 3.) No objections have been filed by respondent.

11 In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C), the court has conducted a
12 *de novo* review of this case. Having carefully reviewed the entire file, the court finds the findings
13 and recommendations are supported by the record and proper analysis and determines that
14 summons enforcement is properly granted in this case.

15 Accordingly:

- 16 1. The April 17, 2018 findings and recommendations (Doc. No. 9) are adopted in
17 full;
- 18 2. The I.R.S. summons (Doc. No. 1) issued to respondent is hereby enforced.
- 19 3. Respondent Arnold H. Schmidt is ordered to appear at the I.R.S. offices at 2525
20 Capitol Street, Suite 206, Fresno, CA 93721, before revenue officer Lisa Lopez or
21 her designated representative, on or before a date to be set by revenue officer Lisa
22 Lopez in consultation with respondent Schmidt, then and there to be sworn, to give
23 testimony, and to produce for examining and copying the books, checks, records,
24 papers and other data demanded by the summons, the examination to continue
25 from day to day until completed. Should the appointment date need to be
26 continued or rescheduled, the respondent is to be notified in writing of the later
27 date for the appointment by Officer Lopez.

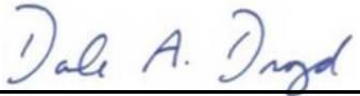
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4. The District Court will retain jurisdiction to enforce its order by means of its contempt power.
5. The Clerk of the Court shall serve this and any future orders issued in this action by mailing them to Arnold H. Schmidt, 5737 W. Cromwell, Fresno, CA 93722.

IT IS SO ORDERED.

Dated: June 19, 2018


UNITED STATES DISTRICT JUDGE