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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

 Petitioner,

 v.

IVAN RAMIREZ,

 Respondent.

No. 1:18-cv-00566-DAD-BAM

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS, ENFORCING
SUMMONS, AND DIRECTING
RESPONDENT TO APPEAR AT A TIME TO
BE SET BY THE INVESTIGATING
REVENUE OFFICER

(Doc. No. 9)

On April 25, 2018, the United States filed a petition to enforce an internal revenue summons issued May 24, 2017, as part of an investigation of respondent Ivan Ramirez seeking to secure information needed to collect the tax liability for Form 940 for the calendar periods ending December 31, 2013, December 31, 2014, December 31, 2015, and December 31, 2016 and Form 943 for the calendar periods ending December 31, 2014, December 31, 2015, and December 31, 2016. (Doc. No. 1.) The matter was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b) and Local Rule 302.

On May 2, 2018, the assigned magistrate judge issued an order requiring respondent to appear on June 29, 2018 to show cause why the I.R.S. summons issued to him on May 24, 2017 should not be enforced. (Doc. No. 4.) On May 10, 2018, the United States served respondent

1 with the verified petition to enforce the I.R.S. summons (Doc. No. 1), its supporting
2 memorandum (Doc. No. 3-1), and the order to show cause. (Doc. No. 4.) Respondent did not file
3 an opposition to the verified petition as required by the order to show cause.

4 At the show cause hearing on June 29, 2018, Assistant U.S. Attorney John Edwards
5 appeared on behalf of the petitioner, and investigating revenue officer Lorena Ramos was also
6 present. (Doc. No. 9 at 1.) Respondent did not appear at the hearing. (*Id.*) On July 2, 2018, the
7 assigned magistrate judge issued findings and recommendations, recommending that the I.R.S.
8 summons issued to respondent be enforced. (*Id.* at 3.) The findings and recommendations were
9 served on respondent and contained notice that any objections thereto were to be filed within
10 fourteen days after service. (*Id.*) To date, respondent has filed no objections to the findings and
11 recommendations, and the time in which to do so has passed.

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

15 Accordingly,

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

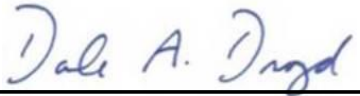
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4. The District Court will retain jurisdiction to enforce its order by means of its contempt power; and

5. The Clerk of the Court shall serve this and any future orders issued in this action by mailing them to Ivan Ramirez, 17120 Melba Dr. E, Madera, CA 93638-9603.

IT IS SO ORDERED.

Dated: September 6, 2018



UNITED STATES DISTRICT JUDGE