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8 IN THE UNITED STATES DISTRICT COURT FOR THE
9 EASTERN DISTRICT OF CALIFORNIA
10

11 UNITED STATES OF AMERICA, and
CHARLES DUFF, Revenue Officer, Internal
12 Revenue Service,

13 Petitioners,

14 v.

15 MAX SOLIZ, JR.,

16 Respondent.
17

2:09-mc-00069-MCE-KJM

**ORDER ENFORCING I.R.S.
SUMMONS**

Taxpayer: ALTA SIERRA
INSURANCE SERVICES
AGENCY, INC.

18 The United States and Revenue Officer Charles Duff here petition for enforcement
19 of an I.R.S. summons. The matter was placed before United States Magistrate Judge
20 Kimberly J. Mueller under 28 U.S.C. § 636 *et seq.* and Local Rule 73-302. On August
21 25, 2009, Judge Mueller issued an Order to Show Cause, ordering the respondent, Max
22 Soliz, Jr., to show cause why the I.R.S. summons issued to him on March 31, 2009,
23 should not be enforced. The Petition, Points and Authorities, and Order to Show Cause
24 were served upon the respondent according to Fed. R. Civ. P. 4(e). Respondent filed
25 written response to the petition under Order to Show Cause paragraph 7.

26 Judge Mueller presided at the show-cause hearing on September 30, 2009.

27 Assistant United States Attorney Yoshinori Himel represented petitioners; respondent

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1 represented himself. Both petitioner Duff and respondent testified, and petitioners and
2 respondent brought documentary exhibits, which went into evidence.

3 On October 7, 2009, Judge Mueller filed Findings and Recommendations, finding
4 that the requirements for summons enforcement had been satisfied and recommending
5 that the summons be enforced. Neither side filed objections to the Magistrate Judge's
6 findings and recommendations.

7 I have reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and
8 Local Rule 72-304. I am satisfied that the Magistrate Judge's findings and
9 recommendations are supported by the record and by proper analysis, and that the
10 requested summons enforcement should be granted. Accordingly, it is hereby
11 ORDERED as follows:

12 1. The Magistrate Judge's Findings and Recommendations, filed October 7, 2009,
13 are ADOPTED IN FULL.

14 2. The I.R.S. summons issued to respondent, Max Soliz, Jr., is ENFORCED.

15 3. Respondent, Max Soliz, Jr., is ORDERED to appear at the I.R.S. offices at
16 4330 Watt Avenue, Sacramento, California, 95821, before Revenue Officer Charles Duff,
17 or his designated representative, within 21 days of the filing of this order, or at an
18 alternate time and date to be set by Revenue Officer Duff, then and there to be sworn, to
19 give testimony, and to produce for examining and copying the books, checks, records,
20 papers and other data demanded by the summons, the examination to continue from day
21 to day until completed.

22 It is SO ORDERED.

23 Dated: November 3, 2009

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25 MORRISON C. ENGLAND, JR.
26 UNITED STATES DISTRICT JUDGE
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