

1 BENJAMIN B. WAGNER
 United States Attorney
 2 YOSHINORI H. T. HIMEL #66194
 Assistant United States Attorney
 3 Eastern District of California
 501 I Street, Suite 10-100
 4 Sacramento, California 95814-2322
 Telephone: (916) 554-2760

5 Attorneys for Petitioners

6
 7
 8 IN THE UNITED STATES DISTRICT COURT FOR THE
 9 EASTERN DISTRICT OF CALIFORNIA

11 UNITED STATES OF AMERICA and
 R.L. WILLETT, Revenue Officer,
 12 Internal Revenue Service,

13 Petitioners,

14 v.

15 WALTER ANTONIO, JR.,

16 Respondent.

Case No. 2:11-mc-00006-GEB-KJN

**ORDER ENFORCING
 MAGISTRATE JUDGE'S FINDINGS
 AND RECOMMENDATIONS AND
 ENFORCING I.R.S. SUMMONSES**

Taxpayer:
 WALTER ANTONIO, JR. and
 WALTER ANTONIO, JR., Member
 "IUCG Sunshine Designs LLC"

18 The United States and Revenue Officer R.L. Willett here petition for enforcement
 19 of two I.R.S. summonses. The matter was placed before United States Magistrate Judge
 20 Kendall J. Newman under 28 U.S.C. § 636 *et seq.* and Local Rule 73-302.

21 The Verified Petition to Enforce Internal Revenue Service Summons initiating this
 22 proceeding seeks to enforce two administrative summonses, attached as Exhibit A to the
 23 petition. The summonses are in aid of Revenue Officer Willett's investigation of Walter
 24 Antonio, Jr.'s correct liabilities for personal income tax for the tax years ending
 25 December 31, 2007, December 31, 2008, and December 31, 2009; and of his ability to
 26 pay delinquent Employer's Federal Quarterly Tax (Form 941) for the tax periods ending
 27 December 31, 2008, March 31, 2009, June 30, 2009, and September 30, 2009 relating to
 28 his business "IUCG Sunshine Designs LLC."

1 On January 24, 2011, Judge Newman issued an Order to Show Cause, ordering the
2 respondent, Walter Antonio, Jr., to show cause why the I.R.S. summonses issued to him
3 on May 27, 2010, should not be enforced. The Petition, Points and Authorities, and Order
4 to Show Cause were personally served upon Respondent. Respondent did not file a
5 written response.

6 The matter went before Judge Newman for hearing on March 17, 2011. Yoshinori
7 H. T. Himel appeared for petitioners, and petitioning Revenue Officer R.L. Willett was
8 present. Respondent did not appear. Judge Newman filed Findings and
9 Recommendations on March 23, 2011, recommending enforcement. Neither side filed
10 objections to the Magistrate Judge's findings and recommendations.

11 I have reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and
12 Local Rule 72-304. I am satisfied that the Magistrate Judge's findings and
13 recommendations are supported by the record and by proper analysis, that there is no
14 evidence of referral of this case by the Internal Revenue Service to the Department of
15 Justice for criminal prosecution, and that the requested and unopposed summons
16 enforcement should be granted. Accordingly, it is hereby ORDERED as follows:

17 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
18 Enforcement, filed March 23, 2011, are ADOPTED IN FULL.

19 2. The I.R.S. summonses issued to respondent, Walter Antonio, Jr., are
20 ENFORCED.

21 3. Respondent, Walter Antonio, Jr., is ORDERED to appear at the I.R.S. offices at
22 4830 Business Center Drive, Suite 250, Fairfield, California 94534, before Revenue
23 Officer R.L. Willett, or her designated representative, within 21 days of the date on which
24 this order is filed, or at a time and date to be set in writing by Revenue Officer Willett,
25 then and there to be sworn, to give testimony, and to produce for examining and copying
26 the books, checks, records, papers and other data demanded by the summonses, the
27 examination to continue from day to day until completed.

28 ///

1 4. The court retains jurisdiction for further proceedings should they become
2 necessary.

3 It is SO ORDERED.

4 Dated: April 7, 2011

5 

6 _____
7 GARLAND E. BURRELL, JR.
8 United States District Judge
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

