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IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

 Petitioner,

 v.

WILLIAM C. CANEPA,

 Respondent.

2:17-cv-01020-TLN-EFB

ORDER

The United States of America filed a petition to enforce an internal revenue summons issued March 18, 2016, as part of an investigation of Respondent William C. Canepa to secure information needed to collect the tax liability for Form 1040 for the calendar periods ending December 31, 2004; December 31, 2005; December 31, 2006; December 31, 2007; December 31, 2008; December 31, 2009; December 31, 2010; and December 31, 2011. (ECF No. 1.) The matter was referred to United States Magistrate Judge Edmund F. Brennan pursuant to 28 U.S.C. § 636(b) and Local Rules 302 and 304.

The magistrate judge ordered Respondent to appear and show cause on July 26, 2017, why the I.R.S. summons issued to him on March 18, 2016, should not be enforced. (ECF No. 4.) The Petitioner served Respondent with the verified petition filed May 11, 2017 (ECF No. 1), and its supporting memorandum (ECF No. 2-1), and the Order to Show Cause filed May 17, 2017 (ECF No. 4), in conformity with Fed. R. Civ. P. 4. (ECF No. 5.) Respondent did not file opposition or non-opposition

1 to the verified petition as provided for in the Order to Show Cause. Respondent engaged a power of
2 attorney to represent him before the I.R.S., who was working with Revenue Officer Cynthia J. Kallich to
3 get Respondent in compliance with the tax summons at issue in this proceeding before the hearing. The
4 Court continued the hearing twice, (ECF Nos. 7 & 9), in order to give Respondent additional time to
5 fully comply without the hearing, but Respondent failed to produce to Revenue Officer Kallich all of the
6 requested records. At the show cause hearing, Bobbie J. Montoya, Assistant United States Attorney,
7 appeared on behalf of Petitioner, and investigating Revenue Officer Kallich also was present in the
8 courtroom. Respondent failed to appear at the hearing. Minutes of the proceeding were filed after the
9 hearing. (ECF No. 10.) On November 20, 2017, the magistrate judge filed findings and
10 recommendations finding that the summons enforcement requirements had been satisfied and
11 recommending the summons be enforced and that Respondent be ordered to appear at the I.R.S. offices
12 at 4643 Quail Lakes Drive, Stockton, California, before Revenue Officer Cynthia J. Kallich or her
13 designated representative, on the twenty-eighth (28) day after the filing date of this Order, or at a later
14 date to be set in writing by Revenue Officer Kallich, then and there to be sworn, to give testimony, and
15 to produce for examining and examination to continue from day to day until completed. (ECF No. 12.)
16 The United States Clerk's Office served Respondent by mail with the findings and recommendations on
17 November 20, 2017. (ECF No. 12.)

18 The findings and recommendations provided fourteen days for the filing of objections. No
19 objections have been filed.

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

24 Accordingly, it is hereby ORDERED that:

- 25 1. The Magistrate Judge's findings and recommendations filed November 20, 2017, (ECF
26 No. 12), hereby are ADOPTED IN FULL.
- 27 2. The I.R.S. summons issued to Respondent is hereby ENFORCED.

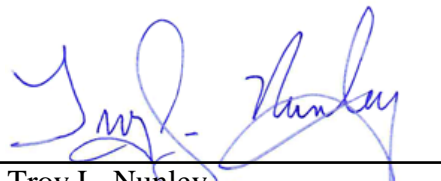
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- 3. Respondent WILLIAM C. CANEPA, is ORDERED to appear at the I.R.S. offices at 4643 Quail Lakes Drive, Stockton, California, before Revenue Officer Kallich or her designated representative, on or before the twenty-eighth after the filing date of this Order, then and there to be sworn, to give testimony, and to produce for examining and copying the books, checks, records, papers and other data demanded by the summons, the examination to continue from day to day until completed, unless compliance with the summons is fully achieved prior to that date and time. Should the foregoing appointment date need to be continued or rescheduled, the Respondent is to be notified in writing of a later date by Revenue Officer Kallich.
- 4. The District Court will retain jurisdiction to enforce its Order by means of its contempt power.
- 5. THE CLERK SHALL SERVE this and further orders by mail to William C. Canepa, 219 S. Fairmont, Lodi, CA 95240.

IT IS SO ORDERED.

Dated: 2/12/2018


Troy L. Nunley
United States District Judge