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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

SHIELD PROTECTION SERVICES INC.,

Defendant.

No. 2:22-cv-2289-TLN-AC

ORDER

The matter was referred to a United States Magistrate Judge pursuant to Local Rule 302(c)(19).

On October 18, 2023, the magistrate judge filed findings and recommendations herein which were served on all parties and which contained notice to all parties that any objections to the findings and recommendations were to be filed within twenty-one days. (ECF No. 14.)

Neither party filed objections to the findings and recommendations.


The Court presumes that any findings of fact are correct. *See Orand v. United States*, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge's conclusions of law are reviewed *de novo*. *See Britt v. Simi Valley Unified School Dist.*, 708 F.2d 452, 454 (9th Cir. 1983). Having reviewed the file, the Court finds the findings and recommendations to be supported by the record and by the magistrate judge's analysis.

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1 Accordingly, IT IS HEREBY ORDERED that:

- 2 1. The findings and recommendations filed October 18, 2023 (ECF No. 14) are
3 ADOPTED IN FULL;
- 4 2. Plaintiff's August 30, 2023 motion for default judgment (ECF No. 7) is
5 GRANTED;
- 6 3. Judgment is entered in favor of the United States and against Shield Protection
7 Services Inc. for unpaid Form 941 employment tax liabilities for all quarterly
8 periods in 2012, 2013, 2014, 2015, and 2016 and for the first, third, and fourth
9 quarters of 2017, in the amount of \$867,711.85, plus statutory interest pursuant to
10 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c) and other statutory
11 additions running from July 31, 2023, until paid in full;
- 12 4. Judgment is entered in favor of the United States and against Shield Protection
13 Services Inc. for unpaid Form 940 unemployment tax liabilities for 2013, 2014,
14 2015, 2016, and 2017, in the amount of \$101,835.04 plus statutory interest
15 pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c) and other
16 statutory additions running from July 31, 2023, until paid in full;
- 17 5. Judgment is entered in favor of the United States and against Shield Protection
18 Services Inc. for unpaid 26 U.S.C. § 6721 liabilities for the periods ending
19 December 31, 2012 and December 31, 2014, in the amount of \$12,782.09 plus
20 statutory interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. §
21 1961(c) and other statutory additions running from July 31, 2023, until paid in full;
- 22 6. The United States is entitled to its costs under Fed. R. Civ. P. 54(d); and
- 23 7. This Clerk of Court is directed to close this case.

24 Date: December 4, 2023

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Troy L. Nunley
United States District Judge