

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No: 2:18-mc-17-FtM-99MRM

MICHAEL MARCHETTI,

Respondent.

OPINION AND ORDER

This matter is before the Court on consideration of the Magistrate Judge's Report and Recommendation (Doc. #8), filed December 27, 2018, recommending that the Petition to Enforce Internal Revenue Service Summons (Doc. #1) be granted, the summons be enforced, and respondent be ordered to comply with the summons. No objections have been filed and the time to do so has expired.

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject or modify the magistrate judge's report and recommendation. 28 U.S.C. § 636(b)(1); Williams v. Wainwright, 681 F.2d 732 (11th Cir. 1982), cert. denied, 459 U.S. 1112 (1983). In the absence of specific objections, there is no requirement that a district judge review factual findings *de novo*, Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir. 1993), and the court may accept, reject or modify, in whole or in part, the findings and recommendations. 28 U.S.C. §

636(b)(1). The district judge reviews legal conclusions *de novo*, even in the absence of an objection. See Cooper-Houston v. Southern Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); Castro Bobadilla v. Reno, 826 F. Supp. 1428, 1431-32 (S.D. Fla. 1993), aff'd, 28 F.3d 116 (11th Cir. 1994) (Table).

The Magistrate Judge found that the government had met its burden through the Declaration (Doc. #1-1) attached to the Petition, and that respondent filed a Filing of No Objection to Enforcement of Summons (Doc.#4) expressing no objection to its enforcement. After conducting an independent examination of the file and upon due consideration of the Report and Recommendation, the Court accepts the Report and Recommendation of the magistrate judge.

Accordingly, it is now

ORDERED:

1. The Report and Recommendation (Doc. #8) is hereby **adopted** and the findings incorporated herein.

2. The government's Petition to Enforce Internal Revenue Service Summons (Doc. #1) is **GRANTED**.


3. The government shall issue a Summons directing respondent to appear before Internal Revenue Service Agent Victor Santiago, or any other proper officer or employee of the IRS, at the IRS building located at 4210 Metro Parkway, Suite 105, Fort Myers, Florida 33916, to produce documents and testimony on

February 7, 2019, or at a future date and time reasonably designated by the Revenue Officer.

4. The government shall file proof of service of the second summons on respondent.

5. The Clerk shall mail a copy of this Opinion and Order to respondent, terminate all pending motions and deadlines, and close the file.

DONE and ORDERED at Fort Myers, Florida, this 16th day of January, 2019.



JOHN E. STEELE
SENIOR UNITED STATES DISTRICT JUDGE

Copies:
Hon. Mac R. McCoy
United States Magistrate Judge

Counsel of Record
Unrepresented parties