

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No: 8:17-mc-122-T-36AEP

JUAN C. ZAVALA, NOHEMI ZAVALA
and JUAN C. ZAVALA,

Respondents.

ORDER

This cause comes before the Court upon the Report and Recommendation filed by Magistrate Judge Anthony E. Porcelli on February 28, 2018 (Doc. 9). In the Report and Recommendation, Magistrate Judge Porcelli recommends that the Petition to Enforce Internal Revenue Service Summons (Doc. 1) be granted and that Respondents Juan C. Zavala and Nohemi Zavala be directed to appear at the IRS's office located at 3848 W. Columbus Drive, Tampa, Florida, 33607, on April 17, 2018 to comply with the summonses. All parties were furnished copies of the Report and Recommendation and were afforded the opportunity to file objections pursuant to 28 U.S.C. § 636(b)(1). No such objections were filed.

Upon consideration of the Report and Recommendation, and upon this Court's independent examination of the file, it is determined that the Report and Recommendation should be adopted. Accordingly, it is now

ORDERED AND ADJUDGED:

- (1) The Report and Recommendation of the Magistrate Judge (Doc. 9) is adopted, confirmed, and approved in all respects and is made a part of this Order for all purposes, including appellate review.

- (2) The Petition to Enforce Internal Revenue Service Summons (Doc. 1) is **GRANTED**.
- (3) Respondents Juan C. Zavala and Nohemi Zavala are directed to appear at the IRS's office located at 3848 W. Columbus Drive, Tampa, Florida, 33607, on April 17, 2018 to comply with the summonses, including giving testimony and producing for examination and copying the books, records and papers as demanded. In the event, one of the Respondents is unable to appear before the IRS, a power of attorney must be produced on behalf of the missing Respondent.
- (4) The Clerk's Office is directed to mail a copy of this Report and Recommendation to Respondents.

DONE AND ORDERED at Tampa, Florida on March 20, 2018.


Charlene Edwards Honeywell
United States District Judge

Copies to:
The Honorable Anthony E. Porcelli
Counsel of Record