

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No. 8:17-mc-128-T-33MAP

GABRIEL M. GONZALEZ and  
VANESSA I. GONZALEZ,

Respondents.

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**ORDER**

This cause is before the Court pursuant to the July 12, 2018, Report and Certification of the Honorable Mark A. Pizzo, United States Magistrate Judge. (Doc. # 21). Judge Pizzo recommends that the Court find Respondents in contempt for failing to comply with the Court's February 26, 2018 Order and the IRS summonses. Judge Pizzo also recommends that this Court issue attachments for the arrest of Respondents pursuant to 26 U.S.C. § 7406(b).

On August 1, 2018, the Government filed its Notice of Service showing that Respondents were served with the Report and Certification "on or about July 16, 2018." (Doc. # 23). The Respondents had the opportunity to object to the Report and Certification, but failed to do so. In addition, the Court emphasizes that Respondents had the opportunity to appear before the Magistrate Judge at a duly noticed hearing on July 12, 2018, but Respondents failed to appear at the hearing.

As explained below, the Court adopts the Report and Certification and orders the arrest of Respondents.

### **Discussion**

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)(C). The district judge reviews legal conclusions *de novo*, even in the absence of an objection. See Cooper-Houston v. S. 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).

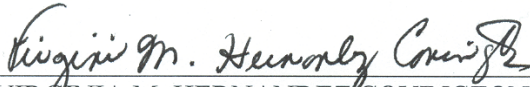
After conducting a careful and complete review of the findings, conclusions and recommendations, and giving *de novo* review to matters of law, the Court accepts the factual findings and legal conclusions of the magistrate judge and the recommendation of the magistrate judge.

Accordingly, it is

**ORDERED, ADJUDGED, and DECREED:**

- (1) The Report and Certification (Doc. # 21) is **ACCEPTED** and **ADOPTED**.
- (2) The Court finds that Respondents Gabriel M. Gonzalez and Vanessa I. Gonzalez are in contempt.
- (3) Today, the Court will issue a warrant for the arrest of Respondents.

**DONE** and **ORDERED** in Chambers, in Tampa, Florida, this 3rd day of August, 2018.

  
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VIRGINIA M. HERNANDEZ COVINGTON  
UNITED STATES DISTRICT JUDGE