

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO**

Civil Action No. 08-cv-02401-MSK

UNITED STATES OF AMERICA,

Petitioner,

v.

ROBERT L. GULLION,

Respondent.

---

**FINAL ENFORCEMENT ORDER**

---

Having considered the United States' Petition to Enforce Internal Revenue Service Summonses and accompanying exhibits, this Court finds as follows:

1. On November 20, 2007, the Internal Revenue Service ("IRS") issued two summonses to Robert L. Gullion (hereafter "Respondent").
2. The IRS summonses were issued to Respondent for a legitimate purpose — to obtain information concerning collection of the federal income tax liability for the year ending December 31, 2002 and determining the federal income tax liability for the years ending December 31, 2003, December 31, 2004, December 31, 2005, and December 31, 2006.
3. The above-listed tax periods were specified in the IRS summonses served on Respondent.

4. The testimony, records, and documents demanded by the IRS summonses are not in the possession of the IRS.

5. The administrative steps required by the Internal Revenue Code for the issuance of the summonses have been met.

6. As indicated in the Declaration of Service (Doc. 3), Respondent was served on November 26, 2008 with: (1) an Order to Show Cause (Doc. 2) that was issued by the Court on November 12, 2008, and (2) a copy of the Petition (Doc. 1) with exhibits.

7. As of this date, Respondent has failed to comply with the IRS summonses.

8. Respondent has failed to show sufficient cause as to why he should not be ordered to comply with the IRS summonses.

IT IS THEREFORE ORDERED that Respondent shall comply with and obey the IRS summonses served upon him by appearing at the IRS office at 56 Inverness Drive East, Englewood, Colorado 80112 before Revenue Officer John Owens, telephone number (720) 956-4308 (or other location to be agreed upon by the parties), at a time to be agreed upon by the parties, but not later than February 27, 2009, to give testimony and to produce for examination and copying the records, documents, and other data demanded by the IRS summonses. Failure to comply with this order may result in Respondent being found in contempt of court in which case he may be fined or imprisoned.

Upon entry of this Order, this case shall be closed and Judgment shall be entered in favor of the Petitioner.

Dated this 13th day of January, 2009.

**BY THE COURT:**

A handwritten signature in black ink, reading "Marcia S. Krieger". The signature is written in a cursive style with a dot over the 'i' in "Krieger". It is positioned above a horizontal line.

Marcia S. Krieger  
United States District Judge