

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
**Chief Judge Wiley Y. Daniel**

Civil Action No. 08-cv-02674-WYD

UNITED STATES OF AMERICA,

Petitioner,

v.

SHARON M. SPICER,

Respondent.

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**FINAL ENFORCEMENT ORDER**

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

1. On June 19, 2008, the Internal Revenue Service ("IRS") issued a summons to Sharon M. Spicer (hereafter "Respondent").
2. The IRS summons was issued to Respondent for a legitimate purpose — to obtain information to determine the federal income tax liability for the quarterly tax periods ending December 31, 2004, June 30, 2005, September 30, 2005, December 31, 2005, June 30, 2006, September 30, 2006, December 31, 2006, March 31, 2007, and June 30, 2007.
3. The above-listed tax periods were specified in the IRS summons served on Respondent.
4. The testimony, records, and documents demanded by the IRS summons are not in the possession of the IRS.

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

6. As indicated in the Declaration of Service [doc. #5], Respondent was served on December 30, 2008 with: (1) an Order to Show Cause [doc. #4] that was issued by the Court on December 22, 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 summons.

8. Respondent has failed to show sufficient cause as to why she should not be ordered to comply with the IRS summons. It is therefore hereby

ORDERED that Respondent shall comply with and obey the IRS summons served upon her by appearing at the IRS office at 56 Inverness Drive East, Englewood, Colorado 80112 before Revenue Officer Charles Morrell, telephone number (720) 956-4322 (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 25, 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 she may be fined or imprisoned. It is

FURTHER ORDERED that upon entry of this Order, this case shall be closed and judgment shall be entered in favor of the Petitioner.

Dated: January 30, 2009.

BY THE COURT:

s/ Wiley Y. Daniel  
WILEY Y. DANIEL,  
CHIEF UNITED STATES DISTRICT JUDGE