

**UNITED STATES DISTRICT COURT
DISTRICT OF COLORADO
Judge Robert E. Blackburn**

Civil Action No. 09-cv-01336-REB

UNITED STATES OF AMERICA,

Petitioner,

v.

VICENTE CONTRERAS,

Respondent.

FINAL ENFORCEMENT ORDER

Blackburn, J.

The matters before me include (1) my **Order To Show Cause** [#3] entered June 9, 2009; and the **Petition To Enforce Internal Revenue Service Summons** [#1] filed June 8, 2009. I conducted a hearing on the order and concomitant petition on July 9, 2009. The petitioner appeared by its attorney. The respondent appeared pro se.

During the hearing, I advised the respondent and entertained the stipulation of the parties. Having considered the file and record *pro tanto*, I enter the following findings of fact, conclusions of law, and orders.

FINDINGS AND CONCLUSIONS:

1. On December 30, 2008, the Internal Revenue Service (“IRS”) issued a summons to Vicente Contreras (hereafter “Respondent”).
2. The IRS Summons was issued to Respondent for a legitimate purpose – to obtain information for the purpose of determination of tax liability for the

tax years ending December 31, 2006 and December 31, 2007. The Respondent complied with the summons for the tax year ending December 31, 2006.

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 with regard to the tax year ending December 31, 2007, 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** [#4] filed July 8, 2009, the Respondent was served personally on July 3, 2009 with copies of (1) the **Order to Show Cause** [#2]; and (2) a copy of the petition [#1] with exhibits.
7. As of this date, Respondent has failed to comply fully with the IRS summons.
8. Respondent has failed to show sufficient cause as to why he should not be ordered to comply with the IRS summons.
9. After advisement by the court and after conferring with counsel for the petitioner, respondent consents to the entry of a final enforcement order, which provides, *inter alia*, that he be given until August 11, 2009, to comply with the IRS Summons.

10. The court has jurisdiction over the parties and the subject matter under 26 U.S.C. §§ 7402 and 7604(a), and under 28 U.S.C. §§ 1340 and 1345.

11. The mailing address fro the Respondent, as reported by the Respondent himself, is 1095 Kipling Street, Lakewood, Colorado 80219.

THEREFORE, IT IS ORDERED as follows:

1. That the **Order To Show Cause** [#3] entered June 9, 2009, is discharged;

2. That the **Petition To Enforce Internal Revenue Service Summons** [#1] filed June 8, 2009, is granted;

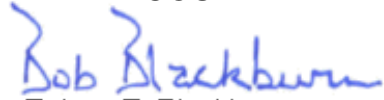
3. That Respondent shall comply with and obey the IRS summons served upon him by appearing at the IRS office at 56 Inverness Drive East, Englewood, Colorado, 80112 before Revenue Officer Cathy Rojas, telephone number (720) 956-4231, (or other location to which the parties agree), at a time to be agreed upon by the parties, but not later than close of business on **August 11, 2009**, to give testimony and to produce for examination and copying the records, documents, and other data demanded by the IRS summons;

4. That failure to comply with this order may result in Respondent being found in contempt of court for which you may be punished for contempt of court, which punishment may include incarceration [either for a specified amount of time or until you obey the order you violated] and/or payment of fines, costs and attorney fees; and

5. That on entry of this order, this case shall be closed and Judgment shall be entered in favor of the Petitioner.

Dated July 9, 2009, at Denver, Colorado.

BY THE COURT:



Robert E. Blackburn
United States District Judge