

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

Civil Action No. 10-cv-00038-REB

UNITED STATES OF AMERICA,

Petitioner,

v.

MARK D. HOFFMAN,

Respondent.

FINAL ENFORCEMENT ORDER

Blackburn, J.

On February 18, 2010, the Court conducted a show cause hearing pursuant to the Order To Show Cause [#2] entered January 11, 2010. The Petitioner appeared by its counsel of record. The Respondent appeared in person, pro se.

Having considered the United States' Petition To Enforce Internal Revenue Service Summons [#1] filed January 8, 2010 ("Petition") and the accompanying exhibits, and having considered the parties' stipulation whereby the Respondent agrees to comply with the IRS summons, this Court finds as follows:

1. On September 17, 2009, the Internal Revenue Service issued a summons to Respondent Mark D. Hoffman ("Respondent").

2. The Internal Revenue Service summons was issued to Respondent for a legitimate purpose: to obtain information concerning collection of the federal income tax

liability of Respondent for the calendar year ending December 31, 2007, and the quarterly periods ending September 30, 2007, December 31, 2007, March 31, 2008, June 30, 2008, and September 30, 2008.

3. The above-listed tax periods were specified in the Internal Revenue Service summons served on Respondent.

4. The testimony, records, and documents demanded by the Internal Revenue Service summons are not in the possession of the Internal Revenue Service.

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. 3), Respondent was served on January 27, 2010 with (A) the Order to Show Cause (Doc. 2) issued by the Court on January 11, 2010; and (B) a copy of the Petition (Doc. 1) with exhibits.

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

8. Respondent has failed to show sufficient cause as to why he should not be ordered to comply with the Internal Revenue Service summons.

9. Respondent agrees to comply with the Internal Revenue Service summons by March 22, 2010, which is acceptable to the Petitioner.

THEREFORE, IT IS ORDERED that the Order To Show Cause [#2] entered January 11, 2010, is made absolute.

IT IS FURTHER ORDERED that the United States' Petition To Enforce Internal Revenue Service Summons [#1] filed January 8, 2010, is granted.

IT IS FURTHER ORDERED that Respondent shall comply with and obey the Internal Revenue Service summons served on him by appearing at the Internal Revenue Service office at 56 Inverness Drive East, Englewood, Colorado 80112-5129, before Revenue Officer John S. Donohue, telephone number (720) 956-4330 (or other location to be agreed upon by the parties), at a time to be agreed upon by the parties, but not later than March 22, 2010, to give testimony and to produce for examination and copying the records, documents, and other data demanded by the Internal Revenue Service summons.

IT IS FURTHER ORDERED that failure to comply with this Order may result in Respondent being found in contempt of Court, in which case he may be fined and/or imprisoned and/or made to pay attorney fees and costs.

IT IS FURTHER ORDERED that upon entry of this Order, this case shall be closed and Judgment shall be entered in favor of Petitioner United States of America.

IT IS FURTHER ORDERED that the clerk shall serve the Respondent with a copy of this order by mail at the address the Respondent provided the Court during the hearing on February 18, 2010: 4207 S. Argonne Street, Aurora, CO 80013.

Dated February 18, 2010.

BY THE COURT:



Robert E. Blackburn
United States District Judge