IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLORADO

Civil Action No. 12-cv-00773-CMA-MEH

UNITED STATES OF AMERICA,

Petitioner,

v.

JOHN HANSON, President, Nick's Liquors, Inc.,

Respondent.

FINAL ENFORCEMENT ORDER

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

- 1. On October 20, 2011, the Internal Revenue Service issued a summons to Respondent John Hanson, President, Nick's Liquors, Inc. ("Respondent").
- 2. The Internal Revenue Service summons was issued to Respondent for a legitimate purpose: to determine the tax liability of Respondent for the calendar years ending December 31, 2008, December 31, 2009, and December 31, 2010.
- 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

 for the colerest sensing December 31,2010

 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 Affidavit of Service (Doc. 6), Respondent was served on May 4, 2012 with: (1) the Order to Show Cause (Doc. 5) issued by the Court on April 16, 2012, 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 he should not be ordered to comply with 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 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 Petitioner United States of America.

Dated this 3 day of May, 2012.

BY THE COURT:

UNITED STATES DISTRICT JUDGE