

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
**Judge Philip A. Brimmer**

Civil Action No. 14-cv-00008-PAB

UNITED STATES OF AMERICA,

Plaintiff,

v.

CHANNING WILSON,

Defendant.

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**ORDER ENFORCING SUMMONS**

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This matter is before the Court on the United States' Petition to Enforce Administrative Summons [Docket No. 1], filed on January 2, 2014. On January 9, 2014, the Court issued an Order to Show Cause [Docket No. 5] to respondent to show cause why the petition should not be granted and the summons enforced. On February 13, 2014, respondent filed objections to the petition. Docket No. 7. On February 25, 2014, the government filed a response to respondent's objections. Docket No. 8. On March 14, 2014, the Court conducted a hearing on this matter. Docket No. 13.

Pursuant to the Court's oral rulings at the March 14, 2014 hearing, the Court finds and concludes that petitioner has met the criteria for summons enforcement under *United States v. Powell*, 379 U.S. 48 (1964), that respondent has failed to demonstrate that such enforcement would constitute an abuse of the Court's process or that the summons was issued by the Internal Revenue Service for an improper purpose, and that respondent has not otherwise presented a valid defense to enforcement.

Therefore, based upon the petition filed by the United States, the related filings, the argument of the parties at the March 14, 2014 hearing, the Court's stated findings at that hearing, and because good cause appears, it is

**ORDERED** that the United States' petition [Docket No. 1] to enforce the Internal Revenue Service summons issued to respondent Channing Wilson is GRANTED. It is further

**ORDERED** that respondent is directed to appear on **Wednesday, April 9, 2014 at 10:00 a.m.** before Revenue Officer David Duck, or his designee, at the United States Courthouse, 103 Sheppard Drive, Durango, Colorado, Room 220, where respondent shall produce the documents and records and give testimony as directed in the summons. It is further

**ORDERED** that respondent's non-compliance with the terms and conditions of this Order may serve as grounds for a finding of civil contempt against him.

DATED March 21, 2014.

BY THE COURT:

s/Philip A. Brimmer  
PHILIP A. BRIMMER  
United States District Judge