

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

Civil Action No. 15-cv-02195-JLK-KMT

UNITED STATES OF AMERICA,

Petitioner,

v.

STEPHEN S. ANDERSON, as Owner of the Law Office of Stephen S. Anderson.

Respondent.

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**FINAL ENFORCEMENT ORDER**

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

1. On April 20, 2015, the Internal Revenue Service issued a summons to Respondent Stephen S. Anderson ("Respondent").

2. The Internal Revenue Service summons was issued to Respondent for a legitimate purpose: to obtain information concerning collectability of taxes of Respondent for the Form 940 (FUTA) taxable years ending December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, and December 31, 2008; and for the Form 941 (FICA) taxable periods ending December 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March 31, 2005, June 30, 2005, September 30,

2005, December 31, 2005, March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, March 31, 2007, June 30, 2007, September 30, 2007, December 31, 2007, March 31, 2008, June 30, 2008, September 30, 2008, December 31, 2008, June 30, 2009, September 30, 2009, and December 31, 2009.

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

7. As indicated in the Affidavit of Service (Doc. 7), Respondent was served on November 30, 2015 with: (1) the Order to Show Cause issued by the Court on November 10, 2015; and (2) a copy of the Petition (Doc. 1) with exhibits.

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 THEREFORE ORDERED that Respondent shall comply with and obey the Internal Revenue Service summons served upon him by appearing at the Internal Revenue Service office at 2864 South Circle Drive, Colorado Springs, Colorado 80906-4190 before Revenue Officer Bruce Kliche, telephone number (719) 226-3285 (or other location to be agreed upon by the parties), at a time to be agreed upon by the parties, but

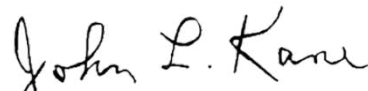
not later than February 16, 2016, to give testimony and to produce for examination and copying the records, documents, and other data demanded by the Internal Revenue Service summons.

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 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 15th day of December, 2015.

BY THE COURT:



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JOHN KANE  
SENIOR U.S. DISTRICT JUDGE