

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

GREGORY D. WIER,

Petitioner,

CASE NO. 11-51281

-vs-

HON. SEAN F. COX
MAG. JUDGE PAUL J. KOMIVES

UNITED STATES OF AMERICA,
DEPARTMENT OF TREASURY,
INTERNAL REVENUE SERVICE,

Respondent.

_____/

**STIPULATED
ORDER AND JUDGMENT**

IT IS HEREBY STIPULATED AND AGREED to by the parties, United States of America, and the respondent, Gregory D. Wier, by and through their undersigned attorneys as follows:

IT IS ORDERED that the Petition to Quash be DISMISSED; and it is further

ORDERED that Teresa Spence will appear before Revenue Agent C. Mei Chung or her designated representative at 1:00 p.m. on March 20, 2012, at 917 North Saginaw, Flint, Michigan, then and there to be sworn, to give testimony, and to produce for examination and copying the following:

1. Copies of tax returns prepared for calendar years 2008 and 2009 for Gregory D. Wier, Wier Holdings, LLC, and Pot O Gold Ice Cream, LLC; including, but not limited to, Forms 1096 and 1099.
2. A backup copy of accounting/bookkeeping software (Quickbook) prepared and/or used for Gregory D. Wier, Wier Holdings LLC & Pot O Gold Ice Cream LLC, for calendar years 2008 and 2009.

- A copy of the original electronic backup file of the QuickBooks books and records that includes the period from 01/01/2008 thru 12/31/2008. This copy should not be an altered version of the QuickBooks data but rather a copy of the original electronic backup file.
 - i. The QuickBooks backup file should include any changes to the data entered after year end and should have a file extension of QBB. The backup file can be provided on a CD, DVD, or thumb/jump drive.
 - ii. The QuickBooks administrator's user name and password for the backup file requested in item (i) above. Please note that the administrator's password may be temporarily changed before copying the electronic backup file for the IRS; then the password may be changed back to the original "standard" one within the main QuickBooks working file.
 - iii. The Version (i.e., year) and the Edition (e.g., Pro, Premier, Enterprise Solutions) of QuickBooks used to create the backup file.
- 3. Copies of any and all forms prepared and/or filed with Internal Revenue Service for calendar years 2008 and 2009 on behalf of Gregory D. Wier, Wier Holdings, LLC, and Pot O Gold Ice Cream, LLC, including, but not limited to, Form 2553 (Election by a Small Business Corporation). If any Form 2553 was filed on behalf of Gregory D. Wier, Wier Holdings, LLC, and/or Pot O Gold Ice Cream, LLC, provide a copy of return Proof

of Form 2553 filed and accepted by Internal Revenue Service, including (a) Form 2553 with an accepted stamp, (b) Form 2553 with a stamped IRS received date, or (c) an IRS Letter stating that Form 2553 has been accepted.

4. Copies of any and all forms prepared and/or filed with Internal Revenue Service on behalf of Gregory D. Wier, Wier Holdings LLC & Pot O Gold Ice Cream LLC, including but not limited to Form 1120S. If any Form 1120S was filed on behalf of Gregory D. Wier, Wier Holdings, LLC, and/or Pot O Gold Ice Cream, LLC, also provide a copy of proof of any and all Form 1120S filed for calendar years 2008 and 2009.
5. Copies of any and all statements, invoices, logs, schedules, ledgers, journals maintained by Teresa Spence to prepare for any tax returns for Gregory D. Wier, Wier Holdings, LLC, and Pot O Gold Ice Cream, LLC, for calendar years 2008 and 2009.
6. Any other books and records not mentioned herein, of any other transactions pertaining to Gregory D. Wier, Wier Holdings, LLC, and Pot O Gold Ice Cream, LLC, for calendar years 2008 and 2009, that are in Teresa Spence's custody, possession, or control.

The examination is to continue from day to day until completed.

BARBARA L. McQUADE
United States Attorney

/s/Jerry R. Abraham (with consent)
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Dated:

IT IS SO ORDERED.

S/Sean F. Cox
Sean F. Cox
United States District Judge

Dated: February 21, 2012