

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA, )  
)  
Petitioner, )  
)  
v. )  
)  
STEPHEN D. NELSON, )  
)  
Respondent. )

4:10CV3172

MEMORANDUM AND ORDER

A hearing was convened today on the Petitioner's motion for an order requiring the Respondent to show cause, if any, why he should not be held in contempt for failing to comply with an IRS Summons. The Respondent was served with notice of today's hearing, (see filing no. 16), but he did not produce the IRS records, appear at the show cause hearing, or contact the court to explain his absence. Accordingly,

IT IS ORDERED:

- 1) Stephen D. Nelson has failed to show cause why he should not be held in contempt for failing and refusing to comply with an IRS Summons.
- 2) Stephen D. Nelson is in contempt of court.
- 3) Stephen D. Nelson can purge this contempt by producing the records listed in the IRS summons, (copies of the summons are attached hereto), by April 4, 2011. The records shall be mailed or delivered to the office of the IRS, Attention Kay Ponte, P.O. Box 9801, 3307 W. Capital Ave., Grand Island, NE 68802. Mr. Nelson's failure to timely comply with this order may result in his immediate arrest.
- 4) The clerk shall deliver two certified copies of this order to the U.S. Marshal.
- 5) The Marshal shall personally serve a certified copy of this order on Stephen D. Nelson, 639 25 Road, Axtell, NE 68924-2414, and shall file a return of service stating it has done so.
- 6) On or before April 6, 2011, counsel for the government shall file a statement, with a copy served on the Respondent, advising the court as to whether Mr. Nelson has produced the documents identified in the IRS summons.

March 1, 2011

BY THE COURT:  
*Cheryl R. Quar*  
s/ Cheryl R. Quar  
United States Magistrate Judge



# Summons

## Income Tax Return

In the matter of STEPHEN D NELSON, [REDACTED]  
 Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED  
 Industry/Area (Identify by number or name) SB/SE AREA 4 (24)  
 Periods: Form 1040 for the calendar periods ending December 31, 2007 and December 31, 2008

The Commissioner of Internal Revenue

To: STEPHEN D NELSON  
 At: [REDACTED]

You are hereby summoned and required to appear before KAY PONTE, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2007 and 2008

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2007 and 2008

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

P O BOX 9801, GRAND ISLAND, NE 68802 (308) 384-4850x234

3307 W. CAPITAL AVE  
Place and time for appearance: At P O BOX 9801, GRAND ISLAND, NE 68802



on the 1st day of June, 2010 at 9:00 o'clock a m.

issued under authority of the Internal Revenue Code this 12th day of May, 2010

Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.10-2006)  
Catalog Number 61828W

KAY PONTE Kay Ponte  
 Signature of issuing officer

REVENUE OFFICER  
 Title

Signature of approving officer (if applicable)

Title

Exhibit C

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	5/13/2010	Time	9:45 a.m.
------	-----------	------	-----------

How

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Placed in sealed envelope addressed to STEPHEN NELSON and taped to outside of mailbox.

Signature	Kary Ponte	Title	REVENUE OFFICER
-----------	------------	-------	-----------------

I certify that the copy of the summons served contained the required certification.

Signature	Kary Ponte	Title	REVENUE OFFICER
-----------	------------	-------	-----------------



# Summons

## Collection Information Statement

In the matter of STEPHEN D NELSON  
 Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED  
 Industry/Area (Identify by number or name) SB/SE AREA 4 (24)  
 Periods: Form 1040 for the calendar periods ending December 31, 2005 and December 31, 2006

The Commissioner of Internal Revenue

To: STEPHEN D NELSON  
 At: \_\_\_\_\_

You are hereby summoned and required to appear before KAY PONTE, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2009 To 12/31/2009

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

P O BOX 9801, GRAND ISLAND, NE 68802 (308) 384-4850x234

Place and time for appearance: At 3307 W. CAPITAL AVE  
P O BOX 9801, GRAND ISLAND, NE 68802



on the 1st day of June, 2010 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 12th day of May, 2010

Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.10-2006)  
Catalog Number 25000Q

KAY PONTE

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Exhibit D

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	5/13/2010	Time	9:45 a.m.
------	-----------	------	-----------

How

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Placed in sealed envelope addressed to STEPHEN NELSON and taped to outside of mailbox

Signature

*Kyle Ponte*

Title

REVENUE OFFICER

I certify that the copy of the summons served contained the required certification.

Signature

*Kyle Ponte*

Title

REVENUE OFFICER