

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW MEXICO

UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE

Petitioners,

vs.

RANDALL K. BOULDIN

Respondent.

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NO. 19-MC-00022-MV

**MEMORANDUM OPINION AND ORDER**


**THIS MATTER** comes before the Court on the Petitioners' Petition to Enforce IRS Summons, filed May 15, 2019. Doc. 1. On May 24, 2019, the Court entered an Order to Show Cause. Doc. 2. Respondent did not file anything within 10 days as required by the Order to Show Cause. At the hearing on August 9, 2019, Mr. Bouldin did not establish any defense, and the Court, as stated on the record, has found that the government has met the requirements to establish a prima facie case for enforcement. *See United States v. Powell*, 379 U.S. 48, 57–58

(1964).

**IT IS THEREFORE ORDERED** that the Petition to Enforce the IRS Summons [Doc. 1] is **GRANTED**. Respondent is ordered to fully obey the subject summons and each requirement thereof by appearing, providing testimony, and producing all documents required and called for by the terms of the summons, before Revenue Officer Phillip E. Frye, or any other proper officer of employee of the IRS, on or before Friday, August 30, 2019, at 10:00 a.m. at 500 N. Richardson in Roswell, New Mexico. If Respondent fails to appear or otherwise fails to comply with the Summons as ordered above, he may be held in contempt for failing to comply with the Court's

order, he may be arrested for civil contempt of court, and he may be held until such time as he can appear before this court to show cause why he failed to comply with the direct order of this court, and the Court may issue another Order to serve as a warrant for the immediate arrest of Randall K. Bouldin by the United States Marshal for this District.

DATED this 9th day of August, 2019.

  
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MARTHA VÁZQUEZ  
UNITED STATES DISTRICT JUDGE