

IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
EL DORADO DIVISION

UNITED STATES OF AMERICA

PLAINTIFF

v.

Case No. 1:14-cv-01059

K. MARK McGREW a/k/a
KENNETH M. McGREW

DEFENDANT

JUDGMENT

Before the Court is the motion of the United states for default judgment against Defendant K. Mark McGrew (“McGrew”) under Fed. R. Civ. P. 55(b)(2). (ECF No. 9). There has been no response to this motion and the time for doing so has passed. Plaintiff United States brings this action to reduce to judgment certain unpaid federal tax assessments made against McGrew. After consideration, the Court grants the United States’s motion for default judgment.

This Court has discretion under Fed. R. Civ. P. 55(b)(2) to enter a default judgment. *See Inman v. Am. Home Furniture Placement, Inc.*, 120 F.3d 117, 118 (8th Cir. 1997). The Court need not hold a hearing on the damages if the claimed amount can be ascertained from facts of record. *See Stephenson v. El-Batrawi*, 524 F.3d 907, 915 (8th Cir. 2008) (citation omitted). “Tax assessments made by the IRS are presumed correct and the taxpayer bears the burden of proving, by a preponderance of the evidence, that the assessment is erroneous.” *N.D. State Univ. v. United States*, 255 F.3d 599, 603 (8th Cir. 2001). McGrew has not disputed the validity of the IRS’s assessments against him for unpaid federal income tax assessments for 2000, 2001, 2002, 2003, 2004, and 2005; penalty assessed; and interest accrued on the assessments, for a total amount of \$347,971.19, plus statutory interest accruing after January 22, 2015.

Accordingly, judgment is hereby entered pursuant to Fed. R. Civ. P. 55(b)(2) in favor of the United States and against McGrew, for the unpaid balance of federal income taxes, penalties, and interest in the amount of \$347,971.19, plus interest at the rate of 0.24% and statutory additions according to law from January 22, 2015 until paid.

IT IS SO ORDERED, this 23rd day of February, 2015.

/s/ Susan O. Hickey
Susan O. Hickey
United States District Judge