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UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
Plaintiff,  
v.  
ALAN S. COLEMAN,  
Defendant.

No. 2:12-cv-2519-KJM-KJN

ORDER

On June 17, 2014, the magistrate judge filed amended findings and recommendations (ECF No. 31), which were served on the parties and which contained notice that any objections to the findings and recommendations were to be filed within fourteen (14) days. No objections were filed.

The court presumes that any findings of fact are correct. *See Orand v. United States*, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge's conclusions of law are reviewed de novo. *See Britt v. Simi Valley Unified School Dist.*, 708 F.2d 452, 454 (9th Cir. 1983). Having reviewed the file, the court finds the findings and recommendations to be supported by the record and by the proper analysis.

Accordingly, IT IS HEREBY ORDERED that:

1. The amended findings and recommendations (ECF No. 31) are adopted.

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2. The United States' motion for default judgment against defendant Alan S. Coleman (ECF No. 20) is granted.

3. Judgment is entered against defendant Alan S. Coleman and in favor of the United States as follows:

(a) In the amount of \$543,878.88, for assessed individual federal income tax liabilities for the 2000, 2001, 2002, 2003, 2004, 2005, and 2006 tax periods and accrued but unassessed interest calculated through October 31, 2013 pursuant to 26 U.S.C. §§ 6601, 6621-6622, less any payments;

(b) Interest accruing after October 31, 2013 through the date of the entry of judgment pursuant to 26 U.S.C. §§ 6601, 6621-6622; and

(c) Interest accruing pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621-6622 after the entry of judgment and until paid.

4. The Clerk of Court shall close this case.

DATED: October 28, 2014.

  
UNITED STATES DISTRICT JUDGE