

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

UNITED STATES OF AMERICA

Plaintiff,

v.

Case No: 2:16-cv-292-FtM-38MRM

ALBERT J. WAGNER

Defendant.

ORDER¹

This matter comes before the Court on the Honorable Mac R. McCoy's Amended Report and Recommendation ([Doc. #13](#)) filed on August 3, 2016. Magistrate Judge McCoy recommends (1) that Plaintiff's Motion for Default Judgment against Albert J. Wagner ([Doc. #10](#)) be granted; (2) that Default judgment be entered in favor of the Government for Defendant's unpaid federal income tax liabilities from the years 2001 through 2003, 2005, 2006, 2009, and 2013 in the amount of \$131,955.71 as of June 16, 2016, plus any further interest and statutory additions on the assessments as allowed by law, to the date of payment; (3) that Default judgment be entered in favor of the Government for Defendant's unpaid civil penalties from the years 2001 through 2003 in the amount of \$119,415.54 as of June 16, 2016, plus any further interest and statutory additions on the assessments as allowed by law, to the date of payment; and (4) that

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Plaintiff's Request for Clarification ([Doc. #12](#)) be denied as moot. Neither party has filed an objection to the Amended Report and Recommendation and the time to do so has expired. Thus, the Amended Report and Recommendation is ripe for review.

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject, or modify the magistrate judge's report and recommendation. See [28 U.S.C. § 636\(b\)\(1\)](#); see also *Williams v. Wainwright*, [681 F.2d 732 \(11th Cir. 1982\)](#). In the absence of specific objections, there is no requirement that a district judge review factual findings *de novo*, *Garvey v. Vaughn*, [993 F.2d 776, 779 n.9 \(11th Cir. 1993\)](#), and the court may accept, reject, or modify, in whole or in part, the findings and recommendations, [28 U.S.C. § 636\(b\)\(1\)\(C\)](#). The district judge reviews legal conclusions *de novo*, even in the absence of an objection. See *Cooper-Houston v. Southern Ry. Co.*, [37 F.3d 603, 604 \(11th Cir. 1994\)](#).

After independently examining the file and upon carefully considering Magistrate Judge McCoy's findings and recommendations, the Court accepts the Amended Report and Recommendation ([Doc. #13](#)).

Accordingly, it is now

ORDERED:

- (1) The Amended Report and Recommendation ([Doc. #13](#)) is **ACCEPTED and ADOPTED** and the findings incorporated herein.
- (2) Plaintiff's Motion for Default Judgment against Albert J. Wagner ([Doc. #10](#)) is **GRANTED**.
- (3) The Clerk is directed to enter Default judgment against Defendant Albert J. Wagner in favor of the Government for his unpaid federal income tax liabilities

from the years 2001 through 2003, 2005, 2006, 2009, and 2013 in the amount of \$131,955.71 as of June 16, 2016, plus any further interest and statutory additions on the assessments as allowed by law, to the date of payment.

(4) The Clerk is directed to enter Default judgment against Defendant Albert J. Wagner in favor of the Government for his unpaid civil penalties from the years 2001 through 2003 in the amount of \$119,415.54 as of June 16, 2016, plus any further interest and statutory additions on the assessments as allowed by law, to the date of payment.

(5) Plaintiff's Request for Clarification ([Doc. #12](#)) is **DENIED AS MOOT**.

DONE and **ORDERED** in Fort Myers, Florida this 23rd day of August, 2016.


SHERI POLSTER CHAPPELL
UNITED STATES DISTRICT JUDGE

Copies: All Parties of Record