

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

ALAN J. SHATTER and CAROL A.
SHATTER,

Plaintiffs,

v.

Case No.: 2:24-cv-618-JLB-NPM

UNITED STATES OF AMERICA
TREASURY DEPARTMENT,
INTERNAL REVENUE SERVICE,

Defendant.

_____ /

ORDER

WHEREAS the Plaintiffs, ALAN J. SHATTER and CAROL A. SHATTER, filed their Complaint on July 3, 2024, alleging entitlement by Plaintiffs to a tax refund pursuant to their 2022 IRS Forms 1040-NR (the “Income Tax Returns”), in the amount of \$123,750, together with statutory interest;

WHEREAS the Plaintiffs filed on September 11, 2024 an Unopposed Motion for Judgment on the Pleadings; and

WHEREAS the Plaintiffs and Defendant have consented to a Final Judgment on the Pleadings without the taking of testimony, without trial or adjudication of any issue of fact;

NOW, THEREFORE, it is ORDERED, ADJUDGED, AND DECREED:

JURISDICTION

The Court has jurisdiction over the subject matter of and each of the parties

to this action pursuant to Title 28, U.S.C. § 1346(a)(1) and Title 26, U.S.C. § 7422. Venue is properly in this District under 28 U.S.C. § 1391.

DISCUSSION

I. Refund of taxes

Final judgment is hereby issued: (1) in favor of Plaintiff Alan J. Shatter, and against Defendant United States, for \$61,875, plus statutory interest under 26 U.S.C. §§ 6621, 6622, subject to any offsets that may be allowed under 26 U.S.C. § 6402; and (2) in favor of Plaintiff Carol A. Shatter, and against Defendant United States, for \$61,875, plus statutory interest, under 26 U.S.C. §§ 6621, 6622, subject to any offsets that may be allowed under 26 U.S.C. § 6402.

II. Costs

Within thirty (30) days of this Final Judgment being entered, Plaintiffs shall submit to the Court an application for attorneys' fees and costs, along with a memorandum and any affidavits required in support thereof. Within 30 days after Plaintiffs file their motion, the Defendant shall submit to the Court a memorandum and any affidavits required in opposition to the award of attorneys' fees and costs. Plaintiffs or Defendant may request a hearing before the Court on the issue of attorneys' fees and costs.


III. Enforcement of Final Judgment

It is further ORDERED, ADJUDGED AND DECREED that the Court shall retain jurisdiction of this action for the purpose of determining the entitlement, if any, of attorneys' fees and costs, and for the purpose of implementing and enforcing

this Final Judgment.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment forthwith.

ORDERED at Fort Myers, Florida on March 10, 2025.



JOHN L. BADALAMENTI
UNITED STATES DISTRICT JUDGE