

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 8:08-cv-2196-T-23EAJ

ESTATE OF ARNOLD A. SEGEL, et al.,

Defendants.

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**ORDER**

The United States sues Karen Segel and the Estate of Arnold A. Segel (“the Estate”) to recover unpaid federal income tax, penalties, and interest for the tax years 1997 through 2003. The United States moves (Doc. 43) for “partial summary judgment” against the Estate of Arnold Segel. Unsurprisingly, the Estate fails to respond to the motion; on October 14, 2009, the Clerk entered default (Doc. 27) against the Estate. By virtue of the default, the Estate admits the facts alleged in the complaint. See Cotton v. Mass. Mut. Life Ins. Co., 402 F.3d 1267, 1278 (11th Cir. 2005). The United States’ motion (Doc. 43) for summary judgment is construed as a motion for default judgment pursuant to Rule 55(b), Federal Rules of Civil Procedure.

The complaint alleges that, as of May 14, 2009, the Secretary of the Treasury assessed income tax, penalties, and interest against the Estate totaling \$200,955.48. (Doc. 1, ¶10) Although the United States notified the defendants of the assessments and demanded payment, the defendants fail to pay. (Doc. 15, ¶ 9) The complaint establishes the Estate’s indebtedness, and the motion for a default judgment (Doc. 43) is **GRANTED**.

Additionally, the United States moves (Doc. 54) for summary judgment against the pro se defendant Karen Segel. A March 29, 2010, order (Doc. 55) directs the pro se defendant that, to avoid summary judgment in favor of the United States, she must submit evidence, such as witness statements or documents, countering the facts asserted by the United States. Karen Segel responds (Doc. 60) in opposition to summary judgment but fails to present any evidence challenging the validity of the United States' tax assessments. The unchallenged declaration (Doc. 51-1) attached to the United States' motion for summary judgment establishes that Karen Segel owes the United States \$48,179.43, which amount includes \$30,104.34 for self-reported income taxes and penalties for the tax year 2000 and \$18,075.09 in accumulated interest. Accordingly, the United States' motion (Doc. 54) for summary judgment is **GRANTED**.

The Clerk is directed to enter judgment (1) against the Estate of Arnold Segel and in favor of the United States for \$203,504.08 plus statutory penalties and interest as provided by law for the period between February 16, 2010, and the date of payment and (2) against Karen Segel and in favor of the United States for \$48,179.43 plus all statutory additions as provided by law for the period between March 26, 2010, and the date of payment. Following entry of judgment, the Clerk is directed to (1) terminate any pending motion and (2) close the case.

ORDERED in Tampa, Florida, on April 27, 2010.



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STEVEN D. MERRYDAY  
UNITED STATES DISTRICT JUDGE

xc: Karen Segel