

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF FLORIDA
PENSACOLA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

3:09cv358-WS-EMT

ROBERT W. SMITH,

Defendant.

ORDER ADOPTING THE MAGISTRATE JUDGE'S
REPORT AND RECOMMENDATION

Before the court is the magistrate judge's report and recommendation (doc. 14) docketed November 8, 2010. The magistrate judge recommends that the United States of America's motion for default judgment be granted. The defendant, Robert W. Smith, has filed no objections to the report and recommendation.

The court having considered the magistrate judge's report and recommendation, it is ORDERED:

1. The magistrate judge's report and recommendation (doc. 14) is ADOPTED and incorporated by reference into this order.

2. The United States of America's motion for default judgment (doc. 12) is GRANTED.

3. The clerk shall enter judgment in favor of the United States and against Robert W. Smith in the amount of \$445,850.31 (as of May 31, 2010), plus fees, interest

pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622, and all statutory additions thereafter as provided by law, until paid. This judgment is for (1) income tax liabilities for tax years 2000, 2001, and 2005; and (2) trust fund recovery penalties for the fourth quarter of 1997; the second quarter of 1998; the fourth quarter of 2004; the first, second, third, and fourth quarters of 2005; the second, third, and fourth quarters of 2006; the first, second, and fourth quarters of 2007; and the first and second quarters of 2008.

DONE AND ORDERED this 13th day of December, 2010.

s/ William Stafford
WILLIAM STAFFORD
SENIOR UNITED STATES DISTRICT JUDGE