

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

CASE NO. 1:08-cv-489

v.

HON. ROBERT J. JONKER

MICHAEL R. MCALLISTER and
DELORIS E. MCALLISTER,

Defendant.

_____ /

OPINION

Plaintiff United States of America brings this action to reduce to judgment the unpaid federal tax liabilities of Defendants Michael and Deloris McAllister. (Complaint, docket # 1.) Plaintiff moved for summary judgment on March 12, 2009. (Docket # 10.) On March 18, 2009, this Court issued an order informing Defendants that, under W.D. MICH. L. CIV. R. 7.2(c), they had until April 12, 2009 to file a written response. (Docket # 11.) Defendants have yet to file any response to Plaintiff's motion for summary judgment. After a careful review of the record, the Court considers oral argument in this case unnecessary. *Cf.* W.D. MICH. L. CIV. R. 7.2(d).

SUMMARY JUDGMENT STANDARD

Summary judgment is appropriate where there are no genuine issues of material fact and the moving party is entitled to judgment as a matter of law. *Anderson v. Liberty Lobby, Inc.*, 477 U.S. 242, 248 (1986); FED. R. CIV. PROC. 56(c). An issue of fact is "genuine" if a reasonable jury could return a verdict for the non-moving party. *Anderson*, 477 U.S. at 284. In considering a motion for summary judgment, the Court must draw all reasonable inferences in favor of the nonmoving party.

Matsushita Elec. Indus. Co. v. Zenith Radio Corp., 475 U.S. 574, 587 (1986). The ultimate question is “whether the evidence presents a sufficient disagreement to require submission to a jury or whether it so one-sided that one party must prevail as a matter of law.” *Anderson*, 477 U.S. at 251-52; *see also Jones v. Potter*, 488 F.3d 397 (6th Cir. 2007).

ANALYSIS

Plaintiff’s motion for summary judgment sets out in detail Defendants’ outstanding federal tax liabilities. The motion includes certified tax assessments for all sums claimed, as well as a sworn declaration verifying those sums. (Plaintiff’s Motion for Summary Judgment, docket # 10, Exhibits 1-4.) Additionally, in response to Plaintiff’s Request for Admissions, Defendants admitted they were indebted to the Internal Revenue Service for the amounts claimed. (*Id.*, Exhibit 5.) Defendants failed to respond to Plaintiff’s motion for summary judgment, and they have not otherwise presented any evidence or argument showing a disputed issue of fact regarding their outstanding tax liabilities. Accordingly, Plaintiff is entitled to summary judgment in this matter. *See* FED. R. CIV. PROC. 56(e) (explaining the opposing party’s obligation to respond to a properly supported motion for summary judgment); *see also Arendale v. City of Memphis*, 519 F.3d 587, 601 (6th Cir. 2008) (same).

Dated: May 12, 2009

/s/ Robert J. Jonker
ROBERT J. JONKER
UNITED STATES DISTRICT JUDGE