

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff,

-against-

**ORDER**

12 CV 4440 (DRH) (AKT)

JOSEPH McDERMOTT,

Defendant.

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**HURLEY, Senior District Judge:**

Plaintiff United States of America ("Plaintiff") commenced this action on September 6, 2012, pursuant to 26 U.S.C. § 7401, seeking to recover the assessed and unpaid federal income tax liabilities of defendant Joseph McDermott ("Defendant"), for the years ended December 31, 2001 through 2010, plus statutory accruals. Defendant did not answer the Complaint or otherwise appear in this action. After Defendant's default was noted by the Clerk of Court pursuant to Federal Rule of Civil Procedure ("Rule") 55(a), Plaintiff moved for entry of a default judgment under Rule 55(b). On May 7, 2013, this motion was referred to United States Magistrate Judge A. Kathleen Tomlinson to issue a Report and Recommendation as to whether Plaintiff has demonstrated the allegations in the Complaint establishing Defendant's liability such that the motion for a default judgment should be granted, and if so, to determine the appropriate amount of damages, costs, and/or fees, if any, to be awarded.

On February 14, 2014, Judge Tomlinson issued a Report and Recommendation which recommended that the Court enter a default judgment in favor of Plaintiff in the amount of \$186,288.43, plus pre-judgment interest. More than fourteen days have elapsed since service of the Report and Recommendation and no party has filed an objection.

Pursuant to 28 U.S.C. § 636(b) and Federal Rule of Civil Procedure 72, this Court has

