

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 6:16-cv-2196-Orl-18GJK

IPS ORLANDO, LLC,

Defendant.

ORDER

This cause came on for consideration without oral argument on Plaintiff United States of America's Motion for Summary Judgment (the "Motion") (Doc. 14), to which no response was filed. On June 21, 2018, the United States Magistrate Judge entered a report and recommendation (the "Report and Recommendation") (Doc. 17), recommending that the Motion be granted. (*Id.* at 4.) Upon review of the Report and Recommendation (Doc. 17) and noting that no timely objections have been filed, it is hereby **ORDERED** and **ADJUDGED** as follows:

1. United States Magistrate Judge Gregory J. Kelly's Report and Recommendation (Doc. 17) is **APPROVED** and **ADOPTED** and is made part of this Order for all purposes, including appellate review.

2. Plaintiff United States of America's Motion for Summary Judgment (Doc. 14) is **GRANTED**.

3. Summary judgment is awarded in favor of Plaintiff United States of America and against Defendant IPS Orlando, LLC. Plaintiff is entitled to a judgment against Defendant in the following amounts:

(1) \$29,001.49, plus interest and statutory additions subsequent to March 6, 2018
under 26 U.S.C. § 6332(d)(1); and

(2) 50% of the amount recoverable in part (1) as a penalty pursuant to 26 U.S.C. §
6332(d)(2).

4. The Clerk of Court is directed to **ENTER JUDGMENT accordingly** and subsequently
CLOSE the case.

DONE and ORDERED in Orlando, Florida, this 13 day of August, 2018.



G. KENDALL SHARP
SENIOR UNITED STATES DISTRICT JUDGE

Copies to:

Counsel of Record
Unrepresented Parties