

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 16-cv-1003-JTM

BRUCE A. SWENSON, et al.,

Defendant.

MEMORANDUM AND ORDER GRANTING SUMMARY JUDGMENT

The United States of America brought this action to reduce to judgment federal income tax assessments made against Bruce and Sandra Swenson and to enforce its federal tax liens on certain real property located in Derby, Kansas. This matter comes before the court on the United States' motion for summary judgment filed on August 1, 2016 (Dkt. 23). To date, no defendant has responded to the motion and the time to do so has expired. D. Kan. Rule 6.1(d)(2). For the reasons set forth below, the court grants the motion.

Because defendants failed to respond to the motion, the facts set forth in the supporting memorandum (Dkt. 24) are deemed uncontroverted. D. Kan. Rule 56.1; *Joshua W. v. Board of Educ. of Wichita Pub. Schools*, 13 F.Supp.2d 1199, 1205 (D. Kan. 1998). The court nonetheless has reviewed the record, finds the record supports the United States' factual allegations, and adopts them as its own findings and incorporates them by reference herein.

The parties, however, have since settled the lien enforcement portion of the litigation, resulting in the dismissal of Members Mortgage Services as a defendant. Dkt. 25 and 26. Additionally, some payments have been made. As of September 7, 2016, the balance due and

owing to the United States by the Swensons for their 2004 through 2010 federal income tax liabilities is \$79,402.51.

The court concludes that no material issue of fact remains for trial and that the United States is entitled to judgment as a matter of law. The court awards judgment in favor of the United States and against Bruce A. Swenson and Sandra L. Swenson, jointly and severally, for unpaid federal income tax liabilities for tax years 2004-2010 in the amount of \$79,402.51, plus statutory interest and additions accruing from September 7, 2016 .

IT IS THEREFORE ORDERED that the motion for summary judgment (Dkt. 23) is **GRANTED**.

IT IS SO ORDERED this 8th day of September, 2016.

s/ J. Thomas Marten
J. THOMAS MARTEN, Judge