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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

STEWART OATMAN,

Plaintiff,

v.

COMMISSIONER INTERNAL
REVENUE SERVICES,

Defendant.

Case No. 2:23-cv-04012-SB-AFM

FINAL JUDGMENT

Based on Plaintiff Stewart Oatman’s failure to allege that he exhausted his administrative remedies, and for the reasons stated in the separate order of dismissal entered October 20, 2023, Dkt. No. [24](#), Plaintiff’s claims against Defendant Commissioner of the Internal Revenue Service are dismissed without prejudice for lack of jurisdiction.

This is a final judgment.

Date: October 25, 2023



Stanley Blumenfeld, Jr.
United States District Judge