

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE
MIDDLE DISTRICT OF ALABAMA, NORTHERN DIVISION

ROBERT MARINELLI,)
)
 Plaintiff,)
)
 v.)
)
 JIM GRIMES, Field Director,)
 Compliance Services, and)
 DOUGLAS H. SHULMAN,)
 Commissioner of the)
 Internal Revenue Service,)
 Department of the Treasury)
)
 Defendants.)

CIVIL ACTION NO.
2:11cv96-MHT
(WO)

OPINION

Plaintiff filed this lawsuit asserting that defendants "illegally laid a tax on [his] income." This lawsuit is now before the court on the recommendation of the United States Magistrate Judge regarding the disposition of plaintiff's case. Also before the court are plaintiff's objections to the recommendation. After an independent and de novo review of the record, the court concludes that plaintiff's objections should be

overruled and the magistrate judge's recommendation adopted.

An appropriate judgment will be entered.

DONE, this the 15th day of February, 2012.

/s/ Myron H. Thompson
UNITED STATES DISTRICT JUDGE