

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)

JUDGMENT

In accordance with the memorandum opinion entered this date, it is the ORDER, JUDGMENT, and DECREE of the court as follows:

- (1) Plaintiff's objections (Doc. No. 19) are overruled.
- (2) The United States Magistrate Judge's recommendation (Doc. No. 18) is adopted.
- (3) The motion for hearing (Doc. No. 12) and motion for summary judgment (Doc. No. 16) are denied.

(4) The motion to substitute (Doc. No. 9) is granted and the United States of America is substituted for defendant.

(5) The motion to dismiss (Doc. No. 9) is granted.

(6) This lawsuit is dismissed for lack of jurisdiction.

It is further ORDERED that costs are taxed against plaintiff, for which execution may issue.

The clerk of the court is DIRECTED to enter this document on the civil docket as a final judgment pursuant to Rule 58 of the Federal Rules of Civil Procedure.

This case is closed.

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

/s/ Myron H. Thompson
UNITED STATES DISTRICT JUDGE