

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

RICKEY LETT,)
)
 Plaintiff,)
)
 v.)
)
 DEPARTMENT OF TREASURY,)
 INTERNAL REVENUE SERVICES,)
)
 Defendant.)

CIVIL ACTION NO.
2:21cv191-MHT
(WO)

OPINION

Plaintiff filed this lawsuit asserting fraud and other claims against defendant in relation of defendant's handling of plaintiff's tax return. This lawsuit is now before the court on the recommendation of the United States Magistrate Judge that defendant's motion to dismiss pursuant to Federal Rule of Civil Procedure 12(b)(1) be granted, that defendant's motion to dismiss pursuant to Federal Rule of Civil Procedure 12(b)(6) be denied as moot, and that plaintiff's motions for judgment on the merits be denied as moot. 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 the objections should be overruled and the magistrate judge's recommendation adopted.

An appropriate judgment will be entered.

DONE, this the 7th day of September, 2022.

/s/ Myron H. Thompson
UNITED STATES DISTRICT JUDGE