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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

CYNTHIA A. SCHMIDT,
Plaintiff,
v.
UNITED STATES,
Defendant.

No. 2:20-cv-02336-TLN-CKD

ORDER

This matter was referred to a United States Magistrate Judge pursuant to Local Rule 302(c)(19). On September 30, 2021, the magistrate judge filed findings and recommendations herein which contained notice that any objections to the findings and recommendations were to be filed within fourteen days. (ECF No. 18.) No party has filed objections to the findings and recommendations.

In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C) and Local Rule 304, this Court has conducted a review of this matter. The Court finds the findings and recommendations to be supported by the record and by proper analysis.

Accordingly, IT IS HEREBY ORDERED:

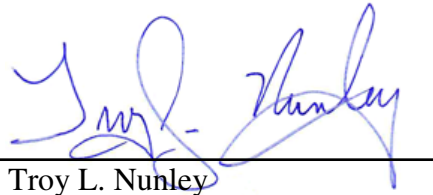
1. The findings and recommendations filed September 30, 2021 (ECF No. 18) are adopted in full;
2. The Clerk of the Court is directed to substitute the United States for the IRS as the

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proper defendant and the IRS is dismissed from the case;

3. Defendant's motion to dismiss under Rule 12(b)(1) (ECF No. 13) is granted;
4. Plaintiff's complaint is dismissed for lack of subject matter jurisdiction; and
5. The Clerk of the Court is directed to close this case.

DATE: November 29, 2021



Troy L. Nunley
United States District Judge