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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

Billy Driver, Jr.,

Plaintiff,

v.

Department of the Treasury, Internal
Revenue Service, et al.,

Defendants.

No. 2:22-cv-02229 KJM DB P

ORDER

Plaintiff, a state prisoner proceeding pro se, has filed this civil rights action seeking relief under 42 U.S.C. § 1983. The matter was referred to a United States Magistrate Judge as provided by 28 U.S.C. § 636(b)(1)(B) and Local Rule 302.

On August 25, 2023, the magistrate judge filed findings and recommendations, which were served on plaintiff and which contained notice to plaintiff that any objections to the findings and recommendations were to be filed within twenty days. (ECF No. 11.) Plaintiff has not filed objections to the findings and recommendations.


The court presumes that any findings of fact are correct. *See Orand v. United States*, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge’s conclusions of law are reviewed de novo. *See Robbins v. Carey*, 481 F.3d 1143, 1147 (9th Cir. 2007) (“[D]eterminations of law by the magistrate judge are reviewed de novo by both the district court and [the appellate] court

1 . . .”). Having reviewed the file, the court finds the findings and recommendations to be
2 supported by the record and by the proper analysis.

3 Accordingly, IT IS HEREBY ORDERED that:

- 4 1. The findings and recommendations filed August 25, 2023 (ECF No. 11) are adopted in
5 full;
6 2. This action is dismissed without prejudice; and
7 3. The Clerk of the Court is directed to close this case.

8 DATED: December 28, 2023.

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11 _____
12 CHIEF UNITED STATES DISTRICT JUDGE
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