

**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF FLORIDA  
TALLAHASSEE DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

CASE NO. 4:15cv98-RH/CAS

EMMETT MAXWELL CAMPBELL, JR.,  
a/k/a MAX CAMPBELL, JR.,

Defendant.

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**ORDER DENYING THE DEFENDANT'S  
MOTION TO DISMISS AND RELATED MOTIONS**

The United States filed this action to reduce to judgment and collect tax liabilities assessed against the defendant. The defendant has filed two motions to dismiss, ECF Nos. 18 and 27, and two “objections” challenging the court’s jurisdiction, ECF Nos. 30 and 31. The motions and objections are frivolous.

The first motion to dismiss is before the court on the magistrate judge’s report and recommendation, ECF No. 26, and the objections, ECF Nos. 30 and 31. I have reviewed de novo the issues raised by the objections.

The United States has authority to assess income taxes. A federal district court has jurisdiction to hear a case of this kind. And in such a case—as in any

civil action—a magistrate judge may enter an order on any nondispositive matter and may enter a report and recommendation on a dispositive matter. A magistrate judge’s report and recommendation is subject to de novo review by a district judge, precisely as has occurred here.

For these reasons and those set out in the report and recommendation,

IT IS ORDERED:

The report and recommendation is accepted and adopted as the court’s opinion. The defendant’s motions to dismiss, ECF Nos. 18 and 27, are denied. The objections, ECF Nos. 30 and 31, are overruled, and any motion included in the objections is denied. The matter is remanded to the magistrate judge for further proceedings.

SO ORDERED on November 1, 2015.

s/Robert L. Hinkle  
United States District Judge