

**UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF LOUISIANA  
SHREVEPORT DIVISION**

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CITIZENS NATIONAL BANK, N.A.

CIVIL ACTION 11-0726

VERSES

JUDGE HICKS

UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE  
AND MICHAEL D. COX

MAGISTRATE JUDGE  
HORNSBY

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**ORDER**

Before the Court is a “Motion to (1) Dismiss United States as a Party for Lack of Subject Matter Jurisdiction; (2) Dismiss Named Defendant Internal Revenue Service; and (3) Dismiss Action Under FRCP 19” (Record Document 7) filed by Defendant, United States. Citizens Bank, N.A. (“Citizens”) has filed a response in which they state “Citizens does not oppose the Motion to Dismiss filed by the United States of America.” [Record Document 25 at 1]. Further, Citizens “moves for an order from this Honorable Court (a) directing that the funds in the amount of \$9,469.87 that are being held in the registry of the court be paid according to the Internal Revenue Service, (b) recognizing Citizens National Bank, N.A.’s immunity under 26 USCA Section 6332(e), and (c) further dismissing this case, and for all other full, general and equitable relief appropriate in the premises.” [Record Document 25-1 at 2].

The Court agrees that this matter should be dismissed. However, this Court refuses to issue any findings on Citizen’s possible immunity under 26 U.S.C. §6332(e) or to direct that the funds located in the Court’s registry be directed to the Internal Revenue Service. Since Citizen agrees that this matter should be dismissed, then this Court is divested of

jurisdiction over this matter and any further rulings would be advisory in nature and thus impermissible.

For the reasons stated,

**IT IS ORDERED AND ADJUDGED** that Defendant's "Motion to (1) Dismiss United States as a Party for Lack of Subject Matter Jurisdiction; (2) Dismiss Named Defendant Internal Revenue Service; and (3) Dismiss Action Under FRCP 19" (Record Document 7) be and is hereby **GRANTED**. The Complaint of Citizens National Bank, N.A. against the United States, et al. is **DISMISSED**.

Within ten (10) days of the filing of this Order, Citizens National Bank, N.A. is directed to contact the Clerk's Office to obtain disbursement of the funds that are currently being held in the registry of this Court.

**THUS DONE AND SIGNED** in Shreveport, Louisiana, this 29th day of June, 2011.

  
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S. MAURICE HICKS, JR.  
UNITED STATES DISTRICT JUDGE