

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

DEBORAH TAITT,

Plaintiff,

v.

Case Number 12-11270
Honorable David M. Lawson

UNITED STATES OF AMERICA,

Defendant.

ORDER DENYING PLAINTIFF'S MOTION TO REMAND

On February 21, 2012, the plaintiff, Deborah Taitt, filed suit against the United States of America in the Wayne County, Michigan circuit court, alleging that the Internal Revenue Service (IRS) unlawfully issued notices of levy and filed notices of federal tax liens on several properties owned by Make Way Construction, LLC, a limited liability company of which she is the managing partner. The defendant removed the case on March 21, 2012 pursuant to 28 U.S.C. § 1442(a)(1) and § 1444. Presently, the matter is before the Court on the plaintiff's motion to remand.

Oddly, the plaintiff's motion addresses the merits of the IRS's tax liens and not the Court's jurisdiction, which it must do to succeed on her motion to remand. The plaintiff's oversight is inconsequential because any argument that the Court lacks jurisdiction to hear this case is meritless. The IRS is authorized to file notices of federal tax lien, 26 U.S.C. § 6321, and issue notices of levy, 26 U.S.C. § 6331, to collect revenue. Challenges to those collection activities are removable under 28 U.S.C. § 1442, which provides:

A civil action . . . that is commenced in a State court and that is against or directed to any of the following may be removed by them to the district court of the United States for the district and division embracing the place wherein it is pending:

(1) The United States or any agency thereof . . . for or relating to any act under color of such office or on account of any right, title or authority claimed under any Act of Congress for . . . the collection of the revenue.

28 U.S.C. § 1442(a)(1). Moreover, the plaintiff seeks to quiet title to property under 28 U.S.C. § 2410. Section 2410 provides that the United States may be named as a defendant in any action seeking to quiet title to “real or personal property on which the United States has or claims a mortgage or other lien.” 28 U.S.C. § 2410(a). “Any action brought under section 2410 of . . . title [28] against the United States in any State court may be removed by the United States to the district court of the United States for the district and division in which the action is pending.” 28 U.S.C. § 1444.

The defendant properly removed the case, and this Court has jurisdiction to hear the case. Therefore, the plaintiff’s motion to remand will be denied.

Accordingly, it is **ORDERED** that the plaintiff’s motion for remand [dkt. #2] is **DENIED**.

s/David M. Lawson _____
DAVID M. LAWSON
United States District Judge

Dated: March 29, 2012

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on March 29, 2012.

s/Deborah R. Tofil _____
DEBORAH R. TOFIL