

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

JAMES BETHEL,

Plaintiff,

v.

**ERIC MARTIN, MARY A. STEINBECK,
COLIN G. ANDREWS, and INTERNAL
REVENUE SERVICE,**

Defendants.

CASE NO. 4:09CV3058

**MEMORANDUM
AND ORDER**

This matter is before the court on its own motion. On May 27, 2009, the court conducted an initial review, finding that Plaintiff's Complaint failed to state a claim upon which relief may be granted. (Filing No. [7](#).) However, the court granted Plaintiff until June 28, 2009 to file an amended complaint. (*Id.*) In particular, the court required Plaintiff to adequately plead facts showing that his tax-related claims fall under some exception to the Anti-Injunction Act ("Act"). [26 U.S.C. § 7421\(a\)](#).

On June 16, 2009, Plaintiff filed his Amended Complaint. (Filing No. [8](#).) As with his original Complaint, Plaintiff's Amended Complaint does not allege any statutory or judicial exception to the Act. Rather, Plaintiff merely re-states his previous allegations. For these reasons, and for the reasons set forth in the court's May 27, 2009 Memorandum and Order, this matter is dismissed.

IT IS THEREFORE ORDERED that:

1. This matter is dismissed without prejudice for failure to state a claim upon which relief may be granted;
2. A separate judgment will be entered in accordance with this Memorandum and Order; and

3. Plaintiff's Motion to Amend Complaint (Filing No. [9](#)) is denied as moot.

DATED this 10th day of August, 2009.

BY THE COURT:

s/Laurie Smith Camp
United States District Judge