## IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF NEBRASKA

## CHRISTINE E. ARMITAGE, <br> Plaintiff and CounterDefendant, <br> vs. <br> UNITED STATES OF AMERICA, <br> Defendant and CounterClaimant <br> UNITED STATES OF AMERICA, Third-Party Plaintiff, <br> vs. <br> JOSEPH K. DAILEY, <br> Third-Party Defendant.

This matter is before the Court on the joint Stipulation for Dismissal (Filing 46) of Plaintiff and Counter-Defendant, Christine E. Armitage, and Defendant and Counter-Claimant, United States of America. This case originated with Armitage filing a single claim involving tax liability against the United States. Filing 1. In response, the United States filed an answer, a counterclaim alleging a single cause of action against Armitage, and a third-party complaint against Joseph K. Dailey. Filing 9. The United States sought to hold Dailey liable in the event Armitage was found not liable for certain taxes. Filing 9 at 6 .

Now, Armitage and the United States seek dismissal with prejudice of both Armitage's single claim against the United States and the United States's single counterclaim against Armitage. Filing 46 at 1 . Accordingly, the Court grants the motion and dismisses with prejudice Armitage's claim against the United States and the United States's counterclaim against Armitage, both parties to bear their own fees and costs. Both Armitage and the United States, as defendant
and counter-claimant, are terminated as parties to this action. The United States, however, remains a party as a third-party plaintiff against third-party defendant Dailey.

Dated this 14th day of February, 2020.

## BY THE COURT:



