

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

<b>CLAYTON C. HEINRICH, Deceased,</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>8:14CV401</b>
	)	
<b>V.</b>	)	
	)	<b>ORDER</b>
<b>UNITED STATES DEPARTMENT</b>	)	
<b>OF TREASURY, INTERNAL</b>	)	
<b>REVENUE SERVICE,</b>	)	
	)	
<b>Defendant.</b>	)	
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Currently pending before the Court is Plaintiff’s Objection to Allow Claim and Motion to Remand Case ([filing 10](#)). Prior to ruling on said motion, the Court would like further briefing on the issue of whether a notice of disallowance of claim filed in state court constitutes a “civil action” within the meaning of 28 U.S.C. § 1441.

Accordingly,

**IT IS ORDERED** that by or before April 27, 2015, each party shall submit a brief addressing the issue set forth above.

**DATED April 16, 2015.**

**BY THE COURT:**

**S/ F.A. Gossett  
United States Magistrate Judge**