UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK		
KAREEM RASHAWN YOUNG,		
-V-	Plaintiff,	6:18-CV-135 (DNH/TWD)
COMMISSIONER OF INTERNAL REVENUE,		
	Defendant.	
APPEARANCES:		
KAREEM RASHAWN YOUNG Plaintiff, pro se 04-B-2504 Watertown Correctional Facility PO Box 168 Watertown, NY 13601		
DAVID N. HURD United States District Judge		
DECISION and ORDER		
Pro se plaintiff Kareem Rashawn Young commenced this action pursuant		
to 26 U.S.C. § 7422. On October 4, 2018, the Honorable Thérèse Wiley Dancks, United		
States Magistrate Judge, advised by Report-Recommendation that the complaint be sua		
sponte dismissed for lack of subject matter jurisdiction without prejudice and that plaintiff be		
granted leave to amend. No objections to the Report-Recommendation have been filed.		
However, on October 17, 2018, plaintiff filed an "Affidavit in support of plaintiff's request for		
leave to amend the complaint that was filed by naming the United States as the proper		
defendant." ECF No. 13.		

Based upon a careful review of the entire file and the recommendations of the Magistrate Judge, the Report-Recommendation is accepted in whole. <u>See</u> 28 U.S.C. § 636(b)(1).

Therefore, it is

ORDERED that

The Report-Recommendation is adopted in all respects and the matter is referred back to Magistrate Judge Dancks for review of plaintiff's motion to amend.

IT IS SO ORDERED.

United States District Judge

Dated: February 5, 2019 Utica, New York.