

UNITED STATES DISTRICT COURT
DISTRICT OF RHODE ISLAND

JAMES T. LAWSON and
DONNA S. LAWSON

v.

CA 15-499 ML

UNITED STATES INTERNAL
REVENUE SERVICE

MEMORANDUM AND ORDER

This matter is before the Court on Plaintiffs' Objection to the Report and Recommendation issued by Magistrate Judge Sullivan on July 8, 2016 (Docket #12). The Magistrate Judge recommends dismissal of this action for lack of subject matter jurisdiction.

Plaintiffs' Objection does not address the subject matter jurisdiction of this Court; rather, they restate their claims against the Internal Revenue Service.

The Court agrees with the Magistrate Judge's conclusion that this Court does not have subject matter jurisdiction. Accordingly, the Report and Recommendation is adopted and the case is DISMISSED.

SO ORDERED:

/s/ Mary M. Lisi

Mary M. Lisi
Senior United States District Judge
August 5, 2016