

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA

Richard Boggs,	)	Civil Action No. 3:16-1178-MGL
	)	
Plaintiff,	)	
	)	
v.	)	<b><u>ORDER</u></b>
	)	
United States; Department of Treasury; I.R.S.	)	
Commissioner John Koskinen; and Internal	)	
Revenue Service,	)	
	)	
Defendants.		

---

Plaintiff Richard Boggs, (“Plaintiff”), proceeding *pro se*, brings this civil action against the United States, the Department of Treasury, the Internal Revenue Service, (I.R.S.) and I.R.S. Commissioner John Koskinen (collectively, “Defendants”). (ECF No. 1).<sup>1</sup> In accordance with 28 U.S.C. § 636(b)(1)(B) and Local Civil Rule 73.02(B)(2), D.S.C., this matter was referred to United States Magistrate Judge Shiva V. Hodges for all pre-trial proceedings.

On April 29, 2016, the Magistrate Judge issued a Report and Recommendation, (“the Report”), (ECF No. 14), recommending that the Amended Complaint be summarily dismissed *without* prejudice and without issuance and service of process, as failing to allege any non-frivolous, cognizable federal claims. On May 16, 2016, Plaintiff filed an Objection to the Report, (ECF No. 18), and the matter is now ripe for decision.

The Magistrate Judge makes only a recommendation to the Court. The recommendation has no presumptive weight, and the responsibility to make a final determination remains with the Court.

---

<sup>1</sup>Although the Complaint, (ECF No. 1), lists seventeen other individuals as “Plaintiffs,” the Complaint is signed only by Plaintiff Boggs, who lacks standing to bring suit on behalf of others similarly situated. See *Myers v. Loudon Co. Pub. Sch.*, 418 F.3d 39, 401 (4<sup>th</sup> Cir. 2005) (finding one *pro se* litigant may not represent another).

*See Mathews v. Weber*, 423 U.S. 261 (1976). The Court is charged with making a *de novo* determination of any portion of the Report of the Magistrate Judge to which a specific objection is made. The Court may accept, reject, or modify, in whole or in part, the recommendation made by the Magistrate Judge or recommit the matter to the Magistrate Judge with instructions. *See* 28 U.S.C. § 636(b). In the absence of a timely filed Objection, a district court need not conduct a *de novo* review, but instead must “only satisfy itself that there is no clear error on the face of the record in order to accept the recommendation.” *Diamond v. Colonial Life & Acc. Ins. Co.*, 416 F.3d 310, 315 (4th Cir. 2005).

In light of the standards set forth above, the Court has reviewed, *de novo*, the entire record, including, in particular, the Report and Plaintiff’s Objection. The Court concludes that none of Plaintiff’s objections supply fact or argument to meaningfully counter the reasoned conclusion of the Magistrate Judge that Plaintiff’s Amended Complaint fails to allege any non-frivolous, actionable federal claims.

For the forgoing reasons, the Court concurs with the reasoning of the Magistrate Judge and adopts the Report and incorporates it herein by reference, (ECF No. 14), overruling Plaintiff’s Objection. (ECF No. 18). Plaintiff’s Amended Complaint is thereby **DISMISSED** *without* prejudice and without issuance and service of process.

**IT IS SO ORDERED.**

s/Mary G. Lewis  
United States District Judge

May 18, 2016  
Columbia, South Carolina

\*\*\*\*\*

**NOTICE OF RIGHT TO APPEAL**

The parties are hereby notified of the right to appeal this Order within sixty days from the date hereof, pursuant to Rules 3 and 4 of the Federal Rules of Appellate Procedure.