

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

Michael R. Ray,	)	C.A. No. 4:08-1067
	)	
Plaintiff,	)	
	)	
vs.	)	ORDER
	)	
Internal Revenue Service, et al.,	)	
	)	
Defendants.	)	
_____	)	

Plaintiff, proceeding *pro se*, brings this action alleging violations concerning his 2003 tax returns. On February 20, 2009, the defendants moved to dismiss plaintiff’s claims.

On August 4, 2009, United States Magistrate Judge Thomas Rogers, to whom this case had previously been assigned pursuant to 28 U.S.C. § 636(b) and Local Rule 73.02(B)(2) (D.S.C.), filed a Report and Recommendation (“the Report”). In the Report, Magistrate Judge Rogers recommends that the defendants’ motion to dismiss be granted in part and denied in part. On September 4, 2009, Plaintiff filed a letter indicating that he “concur[s] with the findings of the magistrate judge.” On September 10, 2009, the defendants filed objections to the Report.

This Court is charged with reviewing the Magistrate’s reports and the Plaintiff’s objections thereto. In conducting this review, the Court applies the following standard:

The magistrate judge makes only a recommendation to the Court, to which any party may file written objections. . . . The Court is not bound by the recommendation of the magistrate judge but, instead, retains responsibility for the final determination. The Court is required to make a de novo determination of those portions of the report or specified findings or recommendation as to which an objection is made. However, the Court is not required to review, under a de novo or any other standard, the factual or legal conclusions of the magistrate judge as to those portions of the Report and Recommendation to which no objections are addressed. While the level of scrutiny entailed by the Court's review of the Report thus depends on whether or not

objections have been filed, in either case, the Court is free, after review, to accept, reject, or modify any of the magistrate judge's findings or recommendations.

Wallace v. Housing Auth. of the City of Columbia, 791 F.Supp. 137, 138 (D.S.C. 1992)

(citations omitted).

In light of this standard, the Court has carefully reviewed the reports and the objections thereto and has concluded that the report accurately summarizes this case and the applicable law. For the reasons articulated by the Magistrate Judge, it is hereby **ORDERED** that the Magistrate Judge's Report is **ACCEPTED** (Doc. # 56); defendants' objections are **OVERRULED** (Doc. # 68); and defendant's motion to dismiss is granted in part and denied in part (Doc. # 31).

**IT IS SO ORDERED.**

S/ Terry L. Wooten  
**TERRY L. WOOTEN**  
**UNITED STATES DISTRICT JUDGE**

September 23, 2009  
Florence, South Carolina