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6 UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

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8 UNITED STATES OF AMERICA,

9 Plaintiff,

v.

10 DORAN R. KRAUS, et al.,

11 Defendants.

CASE NO. C16-5449 BHS

ORDER DENYING
DEFENDANT'S MOTIONS TO
DISMISS

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13 This matter comes before the Court on Defendant Doran R. Kraus's ("Kraus")
14 motion to dismiss and updated motion to dismiss. Dkts. 57, 61.

15 On June 8, 2016, the United States of America (the "Government") filed its
16 complaint against Kraus to reduce to judgment tax assessments for the years 2001–2004.
17 Dkt. 1. On December 14, 2016, the Government moved to amend its complaint in order
18 to add additional tax assessments for the years 2005–2007, foreclose federal tax liens on
19 real property, and name additional parties who may claim an interest to the foreclosure as
20 defendants. Dkt. 18. On January 26, 2017, the Court granted leave to amend. Dkt. 22. On
21 January 27, 2017, the Government filed its amended complaint. Dkt. 23.
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1 On June 29, 2017, Kraus filed a motion to dismiss. Dkt. 57. On June 14, 2017,
2 the Government responded. Dkt. 60. On July 27, 2017, Kraus filed an updated motion to
3 dismiss. Dkt. 61. On August 11, 2017, the Government responded. Dkt. 62.

4 In this case, Kraus's motions are meritless. Kraus moves to dismiss for lack of
5 jurisdiction and because the Government has failed to respond to discovery. The Court,
6 however, has jurisdiction over this action to reduce federal tax assessments. Moreover,
7 Kraus has failed to show that he has properly propounded discovery upon the
8 Government or that the Government has failed to timely respond. Therefore, the Court
9 **DENIES** Kraus's motions.

10 **IT IS SO ORDERED.**

11 Dated this 16th day of August, 2017.

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14 BENJAMIN H. SETTLE
15 United States District Judge
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