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# UNITED STATES DISTRICT COURT

Western District of Wisconsin

ARVIN W. KUNTZ,

JUDGMENT IN A CIVIL CASE

Plaintiff,

06-C-0043-C

v.

INTERNAL REVENUE SERVICE,  
Washington, D.C. and  
IRS HOLTESVILLE, N.Y.,

Defendants.

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**This action came for consideration before the court with U. S. District Judge Barbara B. Crabb presiding.  
The issues have been considered and a decision has been rendered.**

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## IT IS ORDERED AND ADJUDGED

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that the motion for summary judgment filed by defendant Internal Revenue Service is GRANTED and this case is DISMISSED for lack of subject matter jurisdiction.

THERESA M. OWENS

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Theresa M. Owens, Clerk

Connie A. Korth

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by Deputy Clerk

2/21/07

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Date