

UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT

RICKIE ALLEN WILSON,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA;
UNITED STATES SECRETARY OF
THE TREASURY; INTERNAL
REVENUE SERVICE;
COMMISSIONER OF INTERNAL
REVENUE; GINGER WRAY, Revenue
Officer; ANNA S. MEDLOCK,
Operations Manager, IRS, and Other
unknown IRS employees,

Defendants - Appellees.

No 07-1474
(D.C. No. 07-CV-01267-REB-MJW)

ORDER

Filed November 16, 2007

Before **BRISCOE**, **LUCERO**, and **TYMKOVICH**, Circuit Judges.

This court lacks jurisdiction over this appeal because the orders being appealed are not final or otherwise immediately appealable, and no exception to the final judgment rule is present here.

The plaintiff has appealed orders entered by the magistrate judge denying his motion to join an additional defendant and denying his motion to reconsider. The

plaintiff did not ask the district court to review either order, and the district court has not otherwise reviewed the orders. Moreover, neither a final order disposing of all claims against all parties nor a final judgment has been entered.

This court has jurisdiction to review only final decisions, 28 U.S.C. § 1291, and specific types of interlocutory orders. A final decision is one that disposes of all issues on the merits and leaves nothing for the court to do but execute the judgment. *Quackenbush v. Allstate Ins. Co.*, 517 U.S. 706, 712 (1996). As an initial matter, orders entered by magistrate judges and not acted upon by the district court are generally not final and appealable. *See Phillips v. Beierwaltes*, 466 F.3d 1217, 1222 (10th Cir. 2006).

More importantly, however, an order denying leave to amend a complaint in most instances is not a final and appealable decision. *Combs v. PriceWaterhouse Coopers LLP*, 382 F.3d 1196, 1204 (10th Cir. 2004). Further, an order regarding joinder of new parties does not satisfy the collateral order exception to the final judgment rule because such order can be reviewed after final judgment is entered. *See Prop-Jets, Inc. v. Chandler*, 575 F.2d 1322, 1325 (10th Cir. 1978).

APPEAL DISMISSED. The mandate shall issue forthwith.

Entered for the Court
ELISABETH A. SHUMAKER, Clerk



by: Lara Smith
Counsel to the Clerk