



subject of this action is located, within what *Murphy* held is the Creek Reservation, and therefore “[t]his Court never had the power or authority to decide this controversy.” (Doc. 301, pg. 26.)

This argument is unavailing. While *Murphy* held that the Oklahoma state courts did not have jurisdiction over the defendant, an Indian, in what the court held was Indian country, it did not address any potential limits to federal jurisdiction in Indian country. Federal courts in Indian country may exercise federal question and diversity jurisdiction. See William C. Canby, *American Indian Law* 242 (5th ed. 2009); *Ute Indian Tribe of the Uintah & Ouray Reservation v. Utah*, 114 F.3d 1513, 1529 (10th Cir. 1997) (“Under 18 U.S.C. § 1151, the Tribe and the federal government have civil and criminal jurisdiction over ‘Indian country.’”). The United States of America brought this case under various provisions of the Internal Revenue Code, a federal law. (Doc. 36, pg. 2.) Accordingly, this Court had federal question jurisdiction pursuant to 28 U.S.C. § 1331, and was not “powerless to enter [judgment].”<sup>1</sup>

For the foregoing reasons, Springer’s Motion for Relief from Judgment (Doc. 301) is **DENIED**. Additionally, because the United States of America filed a responsive pleading without an order of the Court, Plaintiff’s Motion to Order the United States of America to File a Responsive Pleading (Doc. 302) is **DENIED AS MOOT**.

**SO ORDERED.**

**DATED THIS 20th day of August, 2019.**




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**TERENCE C. KERN**  
United States District Judge

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<sup>1</sup> That this Court did not cite § 1331 in the Opinion and Order from which Springer seeks relief (Doc. 179) is not relevant, as failing to cite § 1331 does not deprive the Court of the jurisdiction it grants. Moreover, assuming *arguendo* that the omission was in error, mere error in the exercise of jurisdiction does not warrant relief under Rule 60(b)(4). See *Myzer v. Bush*, 750 F. App’x 644, 649 (10th Cir. 2018) (unpublished).