UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

FILED

JAN 1 0 2012

ETHEL WHITT,

Clerk, U.S. District & Bankruptcy Courts for the District of Columbia

Plaintiff,

Civil Action No.

12 0029

JOHN F. WHITT, JR.,

v.

Defendant.

MEMORANDUM OPINION

This matter is before the Court on consideration of plaintiff's application to proceed *in* forma pauperis and her pro se complaint. The application will be granted, and the complaint will be dismissed.

Federal district courts have jurisdiction in civil actions arising under the Constitution, laws or treaties of the United States. *See* 28 U.S.C. § 1331. In addition, federal district courts have jurisdiction over civil actions where the matter in controversy exceeds \$75,000, and the suit is between citizens of different states. *See* 28 U.S.C. § 1332(a).

Plaintiff "seek[s] \$1,000.00 for defendant claiming federal and state income tax return in 2001, and for legal matters." Compl. at 1. This complaint neither states a federal claim nor establishes diversity of citizenship of the parties. Accordingly, the Court will dismiss this action for lack of subject matter jurisdiction.

An Order accompanies this Memorandum Opinion.

nited States District Judge

DATE: 1/4/12

3