

## UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

GERALD IVERSON, JR.,	)		
	)		
Plaintiff,	)		
v.	)	Civil Action No.	14-462
INTERNAL REVENUE SERVICE COMMISSIONER,	)		
Defendant.	) )		

## **MEMORANDUM OPINION**

This matter comes before the court on review of plaintiff's application to proceed *in* forma pauperis and pro se civil complaint. The Court will grant the application, and dismiss the complaint.

Plaintiff appears to accuse the Commissioner of Internal Revenue and IRS attorneys and claims examiners of "committing fraud, gross negligence, [and] obstruction of justice," Compl. at 2-4 (page numbers designated by plaintiff), among other offenses, *see id.* at 3-4, for their alleged refusal to resolve disputes arising from plaintiff's demands for refunds, *see generally id.* at 1-4 to 3-4.

The Court has reviewed plaintiff's complaint, keeping in mind that complaints filed by *pro se* litigants are held to less stringent standards than those applied to formal pleadings drafted by lawyers. *See Haines v. Kerner*, 404 U.S. 519, 520 (1972). Even *pro se* litigants, however, must comply with the Federal Rules of Civil Procedure. *Jarrell v. Tisch*, 656 F. Supp. 237, 239

(D.D.C. 1987). Rule 8(a) of the Federal Rules of Civil Procedure requires that a complaint contain a short and plain statement of the grounds upon which the Court's jurisdiction depends, a short and plain statement of the claim showing that the pleader is entitled to relief, and a demand for judgment for the relief the pleader seeks. Fed. R. Civ. P. 8(a). As drafted, the complaint fails to comply with Rule 8(a), and it will be dismissed. An Order consistent with this Memorandum Opinion is issued separately.

DATE: 2/10/14

United States District Judge

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