

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

ROMAN TIFFER,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

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Case: 1:16-cv-01116 (F Deck)
Assigned To : Unassigned
Assign. Date : 6/15/2016
Description: Pro Se Gen. Civil

MEMORANDUM OPINION

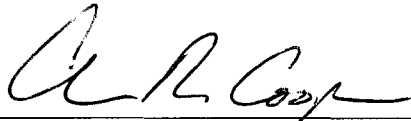
This matter comes before the court on review of plaintiff's application to proceed *in forma pauperis* and *pro se* civil complaint. The Court will grant the application, and dismiss the complaint.

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). The purpose of the minimum standard of Rule 8 is to give fair notice to the defendants of the claims being asserted, sufficient to prepare a responsive answer, to prepare an adequate defense and to determine whether the doctrine of *res judicata* applies. *Brown v. Califano*, 75 F.R.D. 497, 498 (D.D.C. 1977).

The Court has reviewed the complaint and finds that it fails to meet the standard set forth in Rule 8(a). Plaintiff purports to bring this action against the Internal Revenue Service and demands civil damages for its unauthorized collection actions. *See* Compl. at 1. Attached to the Complaint are Account Transcripts. *See id.*, App. A. The complaint neither identifies the action taken by the Internal Revenue Service, nor articulates a claim of any kind against the Internal Revenue Service. Because the complaint does not include a statement of a cognizable claim showing plaintiff's entitlement to relief, the complaint will be dismissed.

An Order consistent with this Memorandum Opinion is issued separately.

DATE: 6/13/16


United States District Judge