

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

DESSIE MARIA ANDREWS,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

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Case: 1:16-cv-02396 Jury Demand  
Assigned To : Unassigned  
Assign. Date : 12/7/2016  
Description: Pro Se Gen. Civil (F Deck)

**MEMORANDUM OPINION**

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

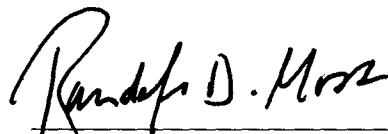
Plaintiff identifies herself as "a Texan, a state national, a nonresident alien and a lawful nontaxpayer to the United States." Compl. at 1. Generally, plaintiff claims that her status as a nontaxpayer relieves her of any obligation to pay federal income taxes. She challenges the "assess[ment of] a fraudulent liability against [her] in the amount of \$649,123.86 and seiz[ure of] the entire social security benefit due [to her]." *Id.* ¶ 82. In this action she asks that the Court "declare the United States . . . a terrorist organization," and award her damages for alleged violations of constitutionally protected rights, among other relief, *see id.* at 22.

"It is axiomatic that the United States may not be sued without its consent and that the existence of consent is a prerequisite for jurisdiction." *United States v. Mitchell*, 463 U.S. 206, 212 (1983). "Absent a waiver, sovereign immunity shields the Federal Government and its agencies from suit." *FDIC v. Meyer*, 510 U.S. 471, 475 (1994). Here, plaintiff purports to sue the United States directly and to demand monetary damages for alleged constitutional violations.

Her claims fail because she points to no waiver of sovereign immunity, and absent a waiver of sovereign immunity, her claims must be dismissed for lack of subject matter jurisdiction. *See, e.g., Dougherty v. United States*, 156 F. Supp. 3d 222, 232 (D.D.C. 2016); *Smith v. Scalia*, 44 F. Supp. 3d 28, 40 (D.D.C. 2014), *aff'd*, No. 14-5180 (D.C. Cir. Jan. 14, 2015).

An Order is issued separately.

DATE: dec. 5, 2016

  
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United States District Judge