

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

DASHON MARTEL HINES,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil Action No. 17-1415 (UNA)
	)	
H AND R BLOCK,	)	
	)	
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.

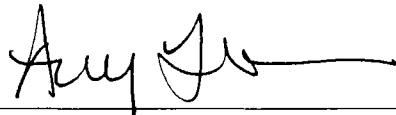
The Court has reviewed plaintiff’s complaint, keeping in mind that complaints filed by *pro se* litigants are held to less stringent standards than those applied to formal pleadings drafted by lawyers. *See Haines v. Kerner*, 404 U.S. 519, 520 (1972). Even *pro se* litigants, however, must comply with 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 such that they can prepare a responsive answer, prepare an adequate defense, and determine whether the doctrine of *res judicata* applies. *Brown v. Califano*, 75 F.R.D. 497, 498 (D.D.C. 1977).

Plaintiff's single claim is that defendant "issued a tax return to the plaintiff in violation of the Revenue Act of 1861 and/or applicable US tax laws." Compl. at 3. Plaintiff purports to establish federal question jurisdiction, *see id.* at 1, without identifying a current statute allegedly violated by defendant. Similarly, plaintiff demands damages of \$ 1 million, *see id.* at 5, without setting forth a statement of a claim showing his entitlement to such relief. As drafted, the complaint fails to comply with Rule 8(a) and therefore it will be dismissed without prejudice.

An Order consistent with this Memorandum Opinion is issued separately.

DATE:

8/25/17



United States District Judge