UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA



Clerk,	U.S.	Dis	trict	and
Ban	krupt	cy (Cou	rts

CLIFTON MOORE,) Bankruptcy Courts
Plaintiff,))
v.) Civil Action No. 19-3047 (UNA)
DEPARTMENT OF THE TREASURY,	
INTERNAL REVENUE SERVICE,	
Defendant.)

MEMORANDUM OPINION

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).

The plaintiff is a United States citizen living in Germany, and his complaint appears to pertain to retirement benefits and, perhaps, federal income taxes. Missing from the complaint is a basis for this Court's jurisdiction, a statement of claim showing plaintiff's entitlement to relief, and a demand for any particular relief. As drafted, the complaint does not meet the minimal pleading standard set forth in Rule 8(a).

Accordingly, the Court will grant the plaintiff's application to proceed *in forma pauperis* and dismiss the complaint without prejudice. An Order consistent with this Memorandum Opinion is issued separately.

DATE: October 3/, 2019

CHRISTOPHER R. COOPER United States District Judge