UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH, NORTHERN DIVISION

Alexander Harrison West v. Internal Revenue Service

No. 1:25-cv-00169 (D. Utah Apr. 13, 2026) · No. 1:25-cv-00169 · Decided April 13, 2026

SUMMARY

The court screened Alexander Harrison West’s amended pro se complaint against the Internal Revenue Service and concluded that the asserted ADA, Rehabilitation Act, tort, and Privacy Act claims were subject to dismissal for sovereign-immunity, jurisdictional, pleading, or defendant-status deficiencies. The court permitted West to file a second amended complaint by May 4, 2026, and continued the temporary waiver of the filing fee pending further screening.

CASE DETAILS

COURT	United States District Court for the District of Utah, Northern Division
WRITING FOR THE COURT	Daphne A. Oberg
JURISDICTION	United States District Court for the District of Utah, Northern Division
DECIDED	April 13, 2026
DOCKET	1:25-cv-00169
DISPOSITION	other
PROCEDURAL POSTURE	Screening of a pro se amended complaint filed by a plaintiff proceeding in forma pauperis or seeking waiver of the filing fee.
STANDARD OF REVIEW	Under 28 U.S.C. § 1915(e)(2)(B)(ii)-(iii), the court must dismiss an in forma pauperis action that fails to state a claim or seeks monetary relief from an immune defendant. The court applied the Rule 12(b)(6) standard, accepting well-pleaded factual allegations as true and construing reasonable inferences in the plaintiff's favor, while disregarding conclusory allegations. The court also independently reviewed whether subject-matter jurisdiction existed and liberally construed the pro se pleading.
PRECEDENTIAL VALUE	unpublished
PARTIES	Alexander Harrison West v. Internal Revenue Service

TOPICS

subject matter jurisdiction · sovereign immunity · ada / disability · civil procedure

PRACTICE AREAS

Federal civil procedure · Civil rights · Disability discrimination · Federal tort claims · Privacy law · Sovereign immunity

QUESTIONS PRESENTED

1. Whether the IRS is protected by sovereign immunity from West's ADA and Rehabilitation Act claims seeking monetary damages.
2. Whether West's tort claims could proceed against the IRS under the Federal Tort Claims Act without naming the United States and alleging exhaustion of administrative remedies.
3. Whether West stated a claim under the Privacy Act based on an allegation of unauthorized disclosure of information.
4. Whether West should be permitted to file a second amended complaint to cure the identified deficiencies.

HOLDINGS

1. The IRS was entitled to sovereign immunity from West's ADA claims because the ADA provisions at issue do not apply to the United States or its agencies, and from his Rehabilitation Act § 504 claim because he sought only monetary damages and had not identified an applicable waiver.
2. West's tort claims were subject to dismissal because the IRS is not a proper defendant under the Federal Tort Claims Act and West did not allege exhaustion of the FTCA's administrative-claim requirement.
3. West failed to state a Privacy Act claim because his allegation of unauthorized disclosure was wholly conclusory and did not identify who disclosed what information to whom or in what context.
4. The court permitted West to file a second amended complaint by May 4, 2026, subject to the stated pleading and screening requirements.

KEY QUOTATIONS

> *"To avoid dismissal under this rule, a complaint must allege "enough facts to state a claim to relief that is plausible on its face.""* (at 2)

> *"The United States and its agencies, including the IRS, enjoy sovereign immunity from suit absent an express waiver."* (at 4)

> *"The requirements are jurisdictional and cannot be waived."* (at 7)

FACTUAL BACKGROUND

West alleged that the IRS imposed or sought to collect late-payment penalties and interest and failed to accommodate his autism when he sought explanations of his tax bills and assistance using the IRS system. He also alleged that IRS agents yelled at him during telephone calls and sought damages for negligence, reckless misconduct, and unauthorized disclosure of information. The amended complaint asserted or was liberally construed to assert ADA, Rehabilitation Act, Federal Tort Claims Act-related tort, and Privacy Act claims.

PROCEDURAL HISTORY

West filed this action against the Internal Revenue Service without counsel and without paying the filing fee. The court temporarily granted his motion to waive the filing fee and stayed the case for screening under 28 U.S.C. § 1915. West filed an amended complaint, which the court screened and found subject to dismissal for lack of subject-matter jurisdiction or failure to state a claim. Rather than dismissing immediately, the court permitted West to file a second amended complaint by May 4, 2026.

DISPOSITION

other

CASES CITED

- Kay v. Bemis, 500 F.3d 1214, 1217 (10th Cir. 2007)
- Hogan v. Winder, 762 F.3d 1096, 1104 (10th Cir. 2014)
- Bell Atl. Corp. v. Twombly, 550 U.S. 544, 547, 555 (2007)
- Wilson v. Montano, 715 F.3d 847, 852 (10th Cir. 2013)
- Hall v. Bellmon, 935 F.2d 1106, 1110 (10th Cir. 1991)
- Kan. Penn Gaming, LLC v. Collins, 656 F.3d 1210, 1214 (10th Cir. 2011)
- Ashcroft v. Iqbal, 556 U.S. 662, 678 (2009)
- 1mage Software, Inc. v. Reynolds & Reynolds Co., 459 F.3d 1044, 1048 (10th Cir. 2006)
- Garrett v. Selby, Connor, Maddux & Janer, 425 F.3d 836, 840 (10th Cir. 2005)
- Jenkins v. Currier, 514 F.3d 1030, 1032 (10th Cir. 2008)
- Smith v. United States, 561 F.3d 1090, 1096, 1099 (10th Cir. 2009)
- FDIC v. Meyer, 510 U.S. 471, 475 (1994)
- Iowa Tribe v. Salazar, 607 F.3d 1225, 1232 (10th Cir. 2010)
- Normandy Apartments, Ltd. v. U.S. Dep't of Hous. & Urb. Dev., 554 F.3d 1290, 1295 (10th Cir. 2009)
- Tennessee v. Lane, 541 U.S. 509, 516-17 (2004)
- Atsepoyi v. Nat'l Visa Ctr., No. 24-cv-03611, 2025 U.S. Dist. LEXIS 275974, at *9 (D. Colo. Apr. 17, 2025)
- Lane v. Pena, 518 U.S. 187, 192 (1996)
- Singletary v. Conroy, No. 24-cv-00145, 2025 U.S. Dist. LEXIS 24725, at *21 (D. Colo. Feb. 11, 2025)
- Sanders v. Shinseki, No. 11-4179, 2012 U.S. Dist. LEXIS 169415, at *10 (D. Kan. 2012)
- Estate of Trentadue ex rel. Aguilar v. United States, 397 F.3d 840, 852 (10th Cir. 2005)
- Franklin Sav. Corp. v. United States, 180 F.3d 1124, 1142 (10th Cir. 1999)
- Christensen v. United States DOI, 109 F. App'x 373, 375 (10th Cir. 2004)
- Tufaro v. Okla. ex rel. Bd. of Regents of the Univ. of Okla., 107 F.4th 1121, 1137 (10th Cir. 2024)

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