

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PRECEDENTIAL VALUE	unpublished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)
- 1image 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)

OPINION

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH NORTHERN DIVISION ALEXANDER HARRISON WEST, MEMORANDUM DECISION AND Plaintiff, ORDER PERMITTING SECOND AMENDED COMPLAINT v. Case No. 1:25-cv-00169 INTERNAL REVENUE SERVICE, Magistrate Judge Daphne A. Oberg Defendant. Mr. West brought this action against the Internal Revenue Service (IRS) without an attorney and without paying the filing fee.¹ The court temporarily granted Mr. West's motion to waive the filing fee and stayed the case for screening under 28 U.S.C. § 1915.² Mr. West later filed an amended complaint (on February 6, 2026),³ which is the operative complaint.⁴ 1 (See Compl., Doc.

No. 1; Mot. to Waive Filing Fee, Doc. No. 2.) ² (See Order Temp. Granting Mot. to Waive Filing Fee and Notice of Screening Under 28 U.S.C. § 1915, Doc. No. 10.) ³ ("Amended Lawsuit" (Am. Compl.), Doc. No. 27.) ⁴ See Fed. R. Civ. P. 15(a)(1) (permitting a party to amend its pleading once as a matter of course no later than twenty-one days after serving it, or twenty-one days after service of a responsive pleading or motion).

Mr. West submitted another document labeled as an amended complaint on March 31, 2026. (See Doc. No. 33.) This document was merely lodged on the docket because it was filed in violation of the screening order (Doc. No. 10) and without leave of the court. See Fed. R. Civ. 15(a)(2) (requiring the court's leave or the opposing party's written consent for subsequent amendments).

The court has screened Mr. West's amended complaint. As explained below, Mr. West's claims are subject to dismissal either for lack of subject matter jurisdiction or for failure to state a claim. However, Mr. West may file a second amended complaint by May 4, 2026 to remedy the deficiencies identified below.

The court again temporarily grants the motion to waive the filing fee⁵ pending screening of the second amended complaint, if any is filed. LEGAL STANDARDS When a court authorizes a party to proceed without paying a filing fee, it must dismiss the case if it determines the complaint "fails to state a claim on which relief may be granted" or "seeks monetary relief against a defendant who is immune from such relief."⁶ In determining whether a complaint fails to state a claim, the court uses the standard for analyzing a motion to dismiss for failure to state a claim under Rule 12(b)(6) of the Federal Rules of Civil Procedure.⁷ To avoid dismissal under this rule, a complaint must allege "enough facts to state a claim to relief that is plausible on its face."⁸ The court accepts well-pleaded factual allegations as true and views them the light most favorable to the plaintiff, drawing all reasonable inferences in the plaintiff's ⁵ (Doc.

No. 2.) ⁶ 28 U.S.C. § 1915(e)(2)(B)(ii)–(iii). ⁷ *Kay v. Bemis*, 500 F.3d 1214, 1217 (10th Cir. 2007). ⁸ *Hogan v. Winder*, 762 F.3d 1096, 1104 (10th Cir. 2014) (quoting *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 547 (2007)). ⁹ But a court need not accept a plaintiff's conclusory allegations as true.¹⁰ "[A] plaintiff must offer specific factual allegations to support each

claim,”¹¹ and “[t]hreadbare recitals of the elements of a cause of action, supported by mere conclusory statements, do not suffice.”¹² This court also has an “independent obligation to determine whether subject-matter jurisdiction exists, even in the absence of a challenge from any party.”¹³ Because Mr. West proceeds without an attorney (*pro se*), his filings are liberally construed and held “to a less stringent standard than formal pleadings drafted by lawyers.”¹⁴ Still, *pro se* plaintiffs must “follow the same rules of procedure that govern other litigants.”¹⁵ For instance, *pro se* plaintiffs still have “the burden of alleging sufficient facts on which a recognized legal claim could be based.”¹⁶ While courts must make some allowances for a *pro se* plaintiff’s “failure to cite proper legal authority, his confusion of various legal theories, his poor syntax and sentence construction, or his” *Wilson v. Montano*, 715 F.3d 847, 852 (10th Cir.

2013). 10 *Hall v. Bellmon*, 935 F.2d 1106, 1110 (10th Cir. 1991). 11 *Kan. Penn Gaming, LLC v. Collins*, 656 F.3d 1210, 1214 (10th Cir. 2011). 12 *Ashcroft v. Iqbal*, 556 U.S. 662, 678 (2009) (citing *Twombly*, 550 U.S. at 555). 13 *Image Software, Inc. v. Reynolds & Reynolds Co.*, 459 F.3d 1044, 1048 (10th Cir. 2006) (citation omitted). 14 *Hall*, 935 F.2d at 1110. 15 *Garrett v. Selby, Connor, Maddux & Janer*, 425 F.3d 836, 840 (10th Cir.

2005) (citation omitted). 16 *Jenkins v. Currier*, 514 F.3d 1030, 1032 (10th Cir. 2008) (internal quotation marks omitted). unfamiliarity with pleading requirements,”¹⁷ courts “will not supply additional factual allegations to round out a plaintiff’s complaint or construct a legal theory on a plaintiff’s behalf.”¹⁸ ANALYSIS Although Mr. West’s claims are difficult to discern, they appear to relate to IRS late payment penalties and interest.¹⁹ Mr. West alleges the IRS failed to accommodate his disability when he contacted it about his tax bills.²⁰ He claims he has autism and “need[s] help with understanding.”²¹ He “verbally [] asked for more explanation” regarding his bills, but the IRS failed to provide it.²² Mr. West also says his autism “prevented [him] from using the IRS system,” and he needs accommodations such as large text.²³ He “verbally spoke with [the IRS] about this and was ignored.”²⁴ Additionally, IRS agents have “lashed out” at him over the phone and yelled at him for no reason.²⁵ Mr. West alleges the IRS’s failure to accommodate him violates the 17 *Hall*, 935 F.2d at 1110.

18 *Smith v. United States*, 561 F.3d 1090, 1096 (10th Cir. 2009) (citation omitted). 19 (See *Am. Compl.*, Doc. No. 27 at 2.) 20 (*Id.*) 21 (*Id.*) 22 (*Id.*) 23 (*Id.*) 24 (*Id.* at 2–3.) 25 (*Id.* at 3.) Americans With Disabilities Act²⁶ (ADA) and Section 504 of the Rehabilitation Act.²⁷ Mr. West seeks \$1.4 million in damages from the IRS: “\$900,000 in negligence damages and reckless misconduct” and \$500,000 for “unauthorized disclosure of information.”²⁸ The court liberally construes the amended complaint as attempting to assert claims of: (1) disability discrimination under the ADA, (2) disability discrimination under Section 504 of the Rehabilitation Act, (3) state tort claims (negligence and reckless misconduct), and (4) a claim of unauthorized disclosure under the Privacy Act.²⁹ As explained below, each claim is subject to dismissal.

First, the IRS is entitled to sovereign immunity for Mr. West's claims under the ADA and Rehabilitation Act. Second, the IRS is an improper defendant for tort claims and Mr. West has not alleged he exhausted his administrative remedies (as required to bring tort claims against the United States).

Third, Mr. West fails to state a claim for relief under the Privacy Act. A. Sovereign Immunity Bars the ADA and Rehabilitation Act Claims The United States and its agencies, including the IRS, enjoy sovereign immunity from suit absent an express waiver.³⁰ "Courts lack subject matter jurisdiction over a claim against the United States for which sovereign immunity has not been waived."³¹ 26 42 U.S.C. §§ 12101–12213.

27 29 U.S.C. § 794; (Am. Compl., Doc. No. 27 at 2.) 28 (Am. Compl., Doc. No. 27 at 4.) 29 5 U.S.C. § 552a. 30 See *FDIC v. Meyer*, 510 U.S. 471, 475 (1994). 31 *Iowa Tribe v. Salazar*, 607 F.3d 1225, 1232 (10th Cir. 2010). A plaintiff has the burden to identify a specific waiver of sovereign immunity applicable to his claims.³² But Mr. West has not identified any waiver of sovereign immunity applicable to his ADA or Rehabilitation Act claims.

The ADA forbids discrimination against persons with disabilities in three major areas of public life: employment (Title I); public services, programs, and activities (Title II); and public accommodations (Title III).³³ But none of these provisions apply to the United States or its agencies.³⁴ Accordingly, the ADA does not waive the IRS's sovereign immunity.

Section 504 of the Rehabilitation Act prohibits federal agencies and certain recipients of federal funding from discriminating against qualified individuals with disabilities.³⁵ But according to the Supreme Court, Congress did not waive sovereign immunity against monetary damages for Section 504 claims against federal agencies.³⁶ 32 See *Normandy Apartments, Ltd. v. U.S. Dep't of Hous. & Urb.*

Dev., 554 F.3d 1290, 1295 (10th Cir. 2009). 33 See *Tennessee v. Lane*, 541 U.S. 509, 516–17 (2004). 34 See 42 U.S.C. § 12111(5)(B)(i) (excluding the United States from the definition of "employer" for purposes of Title I); 42 U.S.C. § 12131(1) (excluding the federal government from the definition of "public entity" for purposes of Title II); *Atsepoyi v. Nat'l Visa Ctr.*, No. 24-cv-03611, 2025 U.S. Dist.

LEXIS 275974, at *9 (D. Colo. Apr. 17, 2025) (unpublished) (collecting cases holding Title III of the ADA does not apply to the federal government). 35 29 U.S.C. § 794. 36 *Lane v. Pena*, 518 U.S. 187, 192 (1996) ("The clarity of expression necessary to establish a waiver of the Government's sovereign immunity against monetary damages for violations of § 504 is lacking...."); see also *Singletary v. Conroy*, No. 24-cv-00145, 2025 U.S. Dist.

LEXIS 24725, at *21 (D. Colo. Feb. 11, 2025) (unpublished) (collecting Because Mr. West seeks only monetary damages, the IRS is entitled to sovereign immunity as to this claim.³⁷ B. Mr. West

Does Not Allege He Exhausted His Administrative Remedies for Tort Claims, and the IRS Is an Improper Defendant Mr. West's references to "negligence" and "reckless misconduct" implicate state tort causes of action.

The Federal Tort Claims Act³⁸ (FTCA) is the exclusive remedy for a state law tort committed by a federal employee within the scope of employment.³⁹ The FTCA "constitutes a limited waiver of the federal government's sovereign immunity from private suit."⁴⁰ It allows the United States to be sued for claims arising out of negligent or wrongful acts or omissions of its employees, when acting within the scope cases applying Lane in finding federal agencies immune from claims for monetary damages under Section 504 of the Rehabilitation Act).

37 See *Sanders v. Shinseki*, No. 11-4179, 2012 U.S. Dist. LEXIS 169415, at *10 (D. Kan. 2012) (unpublished) (dismissing a Section 504 claim against a federal agency for lack of subject matter jurisdiction because the plaintiff sought only monetary damages and not injunctive relief). 38 28 U.S.C. §§ 1346(b), 2671–2680. 39 See 28 U.S.C. § 2679. 40 *Estate of Trentadue ex rel.*

Aguilar v. United States, 397 F.3d 840, 852 (10th Cir. 2005). of their duties.⁴¹ But the FTCA only permits tort claims against the United States, not federal agencies.⁴² Further, the FTCA requires exhaustion of administrative remedies before filing suit. Specifically, it provides that a tort action "shall not be instituted upon a claim against the United States... unless the claimant shall have first presented the claim to the appropriate Federal agency and his claim shall have been finally denied by the agency in writing."⁴³ "Because the FTCA constitutes a waiver of the government's sovereign immunity, the notice requirements established by the FTCA must be strictly construed."⁴⁴ "The requirements are jurisdictional and cannot be waived."⁴⁵ Mr. West's tort claims against the IRS fail because the IRS is not a proper defendant under the FTCA, which provides the exclusive remedy for such claims.

And even if Mr. West had named the United States as the defendant, Mr. West has not alleged he exhausted his administrative remedies or pleaded facts showing he met this 41 28 U.S.C. § 1346(b)(1); see also 28 U.S.C. § 2674 (stating that the FTCA waives the United States' sovereign immunity from tort claims and makes it liable "in the same manner and to the same extent as a private individual under like circumstances.").

42 See 28 USCS § 2679(a); *Smith*, 561 F.3d at 1099 ("The United States is the only proper defendant in an FTCA action." (citation omitted)); *Franklin Sav. Corp. v. United States*, 180 F.3d 1124, 1142 (10th Cir. 1999) (explaining "the FTCA remedy is exclusive" and a "federal agency cannot be sued in its own name" (internal quotation marks omitted)). 43 28 U.S.C. § 2675(a).

An agency's failure to "make final disposition of a claim within six months" is deemed a denial. *Id.* 44 *Estate of Trentadue*, 397 F.3d at 852 (citation omitted). 45 *Id.* (citation omitted). requirement. In an attachment to his original complaint (dated October 30, 2025), Mr. West

asserted the federal government shutdown prevented him from exhausting his administrative remedies.⁴⁶ He stated he had called the IRS “all week” but it would not help; the IRS “set it aside but [would] not work on it until the government [was] opened.”⁴⁷ But this does not indicate Mr. West was prevented from submitting a written claim to the IRS; it merely suggests the IRS would not address the claim until the shutdown ended.

In a later filing, Mr. West alleged “[t]he office for the IRS to file a complaint is closed due to the shutdown.”⁴⁸ But even if Mr. West was unable to submit a claim to the IRS during the shutdown, he does not explain why he could not have submitted a claim before the forty-three-day shutdown—or waited until the shutdown ended before exhausting his administrative remedies and filing suit.⁴⁹ Because Mr. West has not shown he exhausted his administrative remedies, the court lacks jurisdiction over his FTCA claim.

⁴⁶ (Ex. 1 to Compl., “Exhaustion of Remedies due to Government being shut down and statute of limitations is almost going to expire,” Doc. No. 1-1.) ⁴⁷ (Id.) ⁴⁸ (See Doc. No. 6 at 2.) ⁴⁹ In the attachment to his original complaint, Mr. West stated the “statute of limitations [was] almost going to expire.” (Ex. 1 to Compl., Doc. No. 1-1.) But he provides no additional information—he does not identify what claim this statement relates to or the purported filing deadline.

C. Mr. West Fails to State a Claim Under the Privacy Act Mr. West also seeks \$500,000 for “unauthorized disclosure of information.”⁵⁰ While Mr. West does not identify the legal or factual basis for this claim, his allegation of unauthorized disclosure is liberally construed as an attempt to assert a Privacy Act claim.

The Privacy Act bars federal agencies from disclosing records without written consent unless certain conditions are met.⁵¹ And it provides civil remedies for violations, including monetary damages for certain “intentional or willful” violations.⁵² Mr. West fails to state a claim under the Privacy Act because his allegation of unauthorized disclosure is wholly conclusory.

He does not identify who disclosed what information to whom in what context. Because Mr. West does not plead facts establishing any violation of the Privacy Act, he fails to state a claim under this statute. * * * For all these reasons, Mr. West’s amended complaint is subject to dismissal.

However, before dismissing this action, the court will permit Mr. West to file a second amended complaint to remedy the deficiencies identified in this order. If Mr. West asserts tort claims under the FTCA, he should name the United States as a defendant, identify the factual basis for his claims, and address whether he has exhausted his administrative remedies.

If Mr. West asserts a Privacy Act claim, he should identify the ⁵⁰ (Am. Compl., Doc. No. 27 at 4.)

⁵¹ See 5 U.S.C. § 552a(b); *Christensen v. United States DOI*, 109 F. App’x 373, 375 (10th Cir. 2004) (unpublished). ⁵² See 5 U.S.C. § 552a(g)(4)(A). specific factual basis for this claim. And if

Mr. West reasserts a claim under Section 504 of the Rehabilitation Act, Mr. West should identify whether he is seeking relief other than monetary damages.

CONCLUSION 1. Mr. West may file a second amended complaint by May 4, 2026. The words “Second Amended Complaint” should appear in the caption of the document. 2. Mr. West is advised that a second amended complaint will completely replace all prior versions of the complaint. Claims which are not realleged in the second amended complaint will be deemed abandoned.⁵³ 3.

Once filed, the court will screen the second amended complaint under 28 U.S.C. § 1915(e) and Rule 3-2(b) of the Local Rules of Civil Practice.⁵⁴ 53 See *Tufaro v. Okla. ex rel. Bd. of Regents of the Univ. of Okla.*, 107 F.4th 1121, 1137 (10th Cir. 2024) (“An amended complaint supersedes a prior complaint and renders it of no legal effect. Failing to replead a claim, when given leave to do so, ordinarily constitutes abandonment when an amended complaint is filed.” (citation modified)).

⁵⁴ See DUCivR 3-2(b), available at <https://www.utd.uscourts.gov/sites/utd/files/Civil%20Rules%20Final%202025.pdf> [https://perma.cc/P5J9-A9YV]. 4. Other than a second amended complaint, the restriction on filing other documents set forth in the court’s November 3, 2025 order[®] remains in place. 5. Failure to file a second amended complaint may result in dismissal of this action.

DATED this 13th day of April, 2026. BY THE COURT: Score A. Oberg United States Magistrate Judge (Doc. No. 10.) 12