UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

Norman H. Lawton v. United States

Lawton · No. Civil Action No. 24-cv-3653 (RDM) · Decided March 19, 2026

SUMMARY

The United States District Court for the District of Columbia granted the United States' motion to dismiss Norman Lawton's claims arising from the IRS's calculation of his 2023 tax liability. The court held that the plaintiff failed to identify a waiver of sovereign immunity for damages based on tax assessment, and that the cited statutes did not provide a private cause of action or applicable waiver. The court also denied the plaintiff's premature motions for relief from judgment under Federal Rule of Civil Procedure 60(b).

CASE DETAILS

COURT	United States District Court for the District of Columbia
WRITING FOR THE COURT	Randolph D. Moss
JURISDICTION	United States District Court for the District of Columbia
DECIDED	March 19, 2026
DOCKET	Civil Action No. 24-cv-3653 (RDM)
DISPOSITION	dismissed
PROCEDURAL POSTURE	The United States moved to dismiss under Federal Rules of Civil Procedure 12(b)(1), 12(b)(3), and 12(b)(6). Plaintiff filed two motions for relief from judgment under Rule 60(b).
STANDARD OF REVIEW	For a facial Rule 12(b)(1) challenge, the court accepted well-pleaded factual allegations as true, drew reasonable inferences in the plaintiff's favor, and disregarded legal conclusions. Venue allegations were evaluated under Rule 12(b)(3), and the complaint's legal sufficiency under Rule 12(b)(6).
PRECEDENTIAL VALUE	Published district court memorandum opinion
PARTIES	Norman H. Lawton v. United States

TOPICS

tax · subject matter jurisdiction · motions to dismiss · civil procedure

PRACTICE AREAS

federal tax · sovereign immunity · federal civil procedure · administrative law

QUESTIONS PRESENTED

1. Whether the United States waived sovereign immunity for Lawton's damages claim based on the IRS's calculation or assessment of his 2023 tax liability.
2. Whether 26 U.S.C. § 7433 waives sovereign immunity for a claim challenging the assessment of taxes rather than the collection of taxes.
3. Whether 18 U.S.C. § 872 or 31 U.S.C. § 3104 provides a private cause of action or waives sovereign immunity for Lawton's tax-related damages claim.
4. Whether the Federal Tort Claims Act permits a negligence claim arising from the assessment or collection of taxes.
5. Whether Lawton's Rule 60(b) motions were proper when filed before entry of a final judgment.

HOLDINGS

1. The court lacked subject-matter jurisdiction because Lawton did not identify an applicable waiver of the United States' sovereign immunity for damages arising from the IRS's calculation or assessment of his tax liability.
2. Section 7433 does not waive sovereign immunity for claims challenging the IRS's assessment or determination of tax liability; it applies to certain improper tax-collection activities.
3. Neither 18 U.S.C. § 872 nor 31 U.S.C. § 3104 provides a private cause of action or waives sovereign immunity for Lawton's tax-related damages claim.
4. Any common-law negligence claim arising from the IRS's assessment or collection of taxes would be barred by the tax exception to the Federal Tort Claims Act.
5. The Rule 60(b) motions were premature because no final judgment, order, or proceeding had been entered when they were filed; the court nevertheless considered their arguments and found them meritless.

KEY QUOTATIONS

> *"Federal courts lack subject-matter jurisdiction over a suit against the United States unless the United States has expressly waived its sovereign immunity."* (at 5)

> *"The D.C. Circuit has distinguished between the determination of a taxpayer's liability—which is not covered by § 7433's waiver of sovereign immunity—and "administrative enforcement efforts such as tax liens or levies to collect outstanding taxes"—which are covered."* (at 6)

> *"Because Plaintiff's allegations concern a tax assessment rather than the type of collection activity required to state a claim under 26 U.S.C. § 7433, and because 18 U.S.C. § 872, 31 U.S.C. § 3104, and the FTCA do not waive the sovereign immunity of the United States for tax-related disputes, the Court lacks jurisdiction over Plaintiff's damages claim."* (at 8)

FACTUAL BACKGROUND

Lawton mailed the IRS his 2023 federal income-tax return and payment. The IRS issued a CP11 notice identifying errors involving tax credits, tax computation, and taxation of Social Security benefits, increasing his asserted liability. Lawton paid additional amounts, unsuccessfully petitioned the Tax Court for abatement of interest and penalties, and then sued for damages and correction of his tax account. His claims concerned the IRS's calculation or assessment of his tax liability, not collection activities such as liens or levies.

PROCEDURAL HISTORY

Lawton sued the Commissioner of Internal Revenue seeking $1,222.07 plus interest based on alleged IRS errors in calculating his 2023 tax liability and requesting correction of his tax account. The court substituted the United States as defendant under 26 U.S.C. § 7422(f)(1). The Tax Court had previously dismissed Lawton's petition for lack of jurisdiction. The district court granted the United States' motion to dismiss and denied Lawton's Rule 60(b) motions as premature and meritless.

DISPOSITION

dismissed

CASES CITED

- Gordon v. U.S. Capitol Police, 778 F.3d 158, 163-64 (D.C. Cir. 2015)
- Gunn v. Minton, 568 U.S. 251, 256 (2013)
- Blackwood of DC, LLC v. IRS, No. 23-cv-7, 2024 WL 5044606, at *2 (D.D.C. Sept. 11, 2024)
- Arbaugh v. Y&H Corp., 546 U.S. 500, 506-07 (2006)
- Afanasieva v. Washington Metro. Area Transit Auth., 588 F. Supp. 3d 99, 105 (D.D.C. 2022)
- Williams v. Lew, 819 F.3d 466, 472 (D.C. Cir. 2016)
- Haysbert v. Word, No. 20-cv-2152, 2021 WL 254105, at *2 (D.D.C. Jan. 25, 2021)
- Atl. Marine Const. Co. v. U.S. Dist. Ct., 571 U.S. 49, 55 (2013)
- Ananiev v. Wells Fargo Bank, N.A., 968 F. Supp. 2d 123, 129 (D.D.C. 2013)
- Chrishon-Skinner v. Jones, No. 24-cv-2220, 2025 WL 1575674, at *4 (D.D.C. Jan. 8, 2025)
- Browning v. Clinton, 292 F.3d 235, 242 (D.C. Cir. 2002)
- Blue v. District of Columbia, 811 F.3d 14, 20 (D.C. Cir. 2015)
- Ashcroft v. Iqbal, 556 U.S. 662, 675, 678 (2009)
- Bell Atl. Corp. v. Twombly, 550 U.S. 544, 555-56 (2007)
- Scheuer v. Rhodes, 416 U.S. 232, 236 (1974)
- United States v. Mitchell, 463 U.S. 206, 212 (1983)
- Tri-State Hosp. Supply Corp. v. United States, 341 F.3d 571, 575 (D.C. Cir. 2003)
- Kim v. United States, 632 F.3d 713, 716 (D.C. Cir. 2011)
- Morrow v. United States, 723 F. Supp. 2d 71, 80 (D.D.C. 2010)

- Hibbs v. Winn, 542 U.S. 88, 100 (2004)
- Satterlee v. Comm'r of Internal Revenue, 195 F. Supp. 3d 327, 336-37 (D.D.C. 2016)
- Spahr v. United States, 501 F. Supp. 2d 92, 96 (D.D.C. 2007)
- RJ Production Co. v. Nestle USA, Inc., No. 10-0584, 2010 WL 1506914, at *2 n.1 (D.D.C. Apr. 15, 2010)
- Stephens v. United States, 514 F. Supp. 2d 70, 74 (D.D.C. 2007)
- Clark Cnty. Bancorporation v. U.S. Dep't of Treasury, No. 13-cv-632, 2014 WL 5140004, at *10 (D.D.C. Sept. 19, 2014)
- Williams v. Johanns, No. CIV.A. 03-2245, 2007 WL 1655865, at *2 (D.D.C. June 7, 2007)
- Wallace v. United States, 557 F. Supp. 2d 100, 102-03 (D.D.C. 2008)
- Kelleher v. Dream Catcher, L.L.C., 278 F. Supp. 3d 221, 226 (D.D.C. 2017)

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