UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF CALIFORNIA

Matthew Robert Elmore v. United States Internal Revenue Service

Case No. 25-cv-3340-AGS-KSC · No. 25-cv-3340-AGS-KSC · Decided December 1, 2025

SUMMARY

The United States District Court for the Southern District of California denied Matthew Robert Elmore’s motion to proceed in forma pauperis because he left substantial portions of the application blank and failed to verify his financial condition. The court also dismissed his largely blank complaint against the Internal Revenue Service for failure to state a claim, but granted leave to amend and ordered him to pay the filing fee or submit an updated IFP petition and amended complaint by January 16, 2026.

CASE DETAILS

COURT	United States District Court for the Southern District of California
WRITING FOR THE COURT	Andrew G. Schopler
JURISDICTION	United States District Court for the Southern District of California
DECIDED	December 1, 2025
DOCKET	25-cv-3340-AGS-KSC
DISPOSITION	dismissed
PROCEDURAL POSTURE	Plaintiff filed a civil action against the Internal Revenue Service, moved to proceed in forma pauperis, and submitted a largely blank complaint. The district court denied in forma pauperis status, screened the complaint under 28 U.S.C. § 1915(e)(2)(B), dismissed the complaint for failure to state a claim, and granted leave to amend.
STANDARD OF REVIEW	Mandatory screening under 28 U.S.C. § 1915(e)(2)(B); the court dismissed the complaint for failure to state a claim under the plausibility standards of Federal Rule of Civil Procedure 8(a)(2), Bell Atlantic Corp. v. Twombly, and Ashcroft v. Iqbal.
PRECEDENTIAL VALUE	unpublished

TOPICS

pleadings · civil procedure · tax · administrative law

PRACTICE AREAS

civil procedure · federal courts · tax litigation · in forma pauperis proceedings

QUESTIONS PRESENTED

1. Whether Elmore adequately demonstrated that he was entitled to proceed in forma pauperis.
2. Whether the complaint stated a plausible claim for relief sufficient to survive screening under 28 U.S.C. § 1915(e)(2)(B).
3. Whether Elmore should receive leave to amend the deficient pro se complaint.

HOLDINGS

1. A court may deny an application to proceed in forma pauperis when the applicant leaves material financial information blank and is therefore unable or unwilling to verify poverty. Elmore failed to provide sufficient financial information, so the motion was denied.
2. A complaint that supplies no legal basis, supporting facts, or plausible entitlement to relief fails to state a claim and must be dismissed during screening under 28 U.S.C. § 1915(e)(2)(B). Elmore's largely blank complaint failed this standard.
3. A pro se plaintiff must be given leave to amend unless it is absolutely clear that the complaint's deficiencies cannot be cured by amendment. Because Elmore might be able to cure the deficiencies, the complaint was dismissed with leave to amend.

KEY QUOTATIONS

> *"Even though plaintiff "need not be completely destitute to proceed IFP,""* (at 1)

> *"a "district court should not dismiss a pro se complaint without leave to amend unless it is absolutely clear that the deficiencies of the complaint could not be cured by amendment.""* (at 2)

> *"The amended complaint must be complete by itself without reference to any previous version of his pleading"* (at 3)

FACTUAL BACKGROUND

Elmore sought to waive the filing fee by claiming average monthly income of zero from public-benefit programs. He left blank the remaining portions of the IFP form, including information concerning assets, cash on hand, and monthly liabilities. His seven-page complaint was almost entirely blank and identified only his name, contact information, the IRS as defendant, an address listed as Russia, and a checked federal-question box, without stating a legal basis or facts supporting a claim.

PROCEDURAL HISTORY

Matthew Elmore filed a complaint against the IRS and sought permission to proceed without prepaying the filing fee. The court found that he had left most of the in forma pauperis application blank and had not verified his financial circumstances. On mandatory screening, the court found that the largely blank complaint alleged no legal basis, supporting facts, or plausible claim for relief. The court denied the IFP motion and dismissed the complaint with leave to amend by January 16, 2026.

DISPOSITION

dismissed

CASES CITED

- Rodriguez v. Cook, 169 F.3d 1176, 1177 (9th Cir. 1999)
- Blount v. Saul, No. 21-CV-0679-BLM, 2021 WL 1561453, at *1 (S.D. Cal. Apr. 21, 2021)
- United States v. McQuade, 647 F.2d 938, 940 (9th Cir. 1981)
- Bell Atl. Corp. v. Twombly, 550 U.S. 544, 555 (2007)
- Ashcroft v. Iqbal, 556 U.S. 662, 678 (2009)
- Rosati v. Igbinoso, 791 F.3d 1037, 1039 (9th Cir. 2015)

OPINION

1 UNITED STATES DISTRICT COURT 2 SOUTHERN DISTRICT OF CALIFORNIA 3 Matthew Robert ELMORE, Case No.: 25-cv-3340-AGS-KSC 4 ORDER DENYING MOTION TO Plaintiff, 5 PROCEED IN FORMA PAUPERIS vs. (ECF 2) AND DISMISSING 6 COMPLAINT WITH LEAVE TO 7 AMEND UNITED STATES INTERNAL REVENUE 8 SERVICE, 9 Defendant. 10 11 Plaintiff Matthew Elmore, proceeding without an attorney, seeks to waive the filing 12 fee for his lawsuit against the IRS.

But he has not justified waiving the filing fee, and his 13 complaint doesn't pass mandatory screening. 14 MOTION TO PROCEED IN FORMA PAUPERIS 15 Parties instituting a civil action in a federal district court must typically pay filing 16 fees of $405. 28 U.S.C. § 1914(a) ($350 filing fee); District Court Misc. Fee Schedule, 17 § 14 (effective Dec. 1, 2023) ($55 administrative fee).

But if granted the right to proceed 18 in forma pauperis, a plaintiff can proceed without prepaying those fees. Rodriguez v. Cook, 19 169 F.3d 1176, 1177 (9th Cir. 1999). Elmore claims he has an average monthly income of 20 "$0" from various public-benefit programs. (ECF 2, at 1–2.)

After that, though, he left 21 blank all the other information called for by the Court's IFP form. (See id. at 2–5.) This 22 includes any information on assets, cash on hand, or monthly liabilities. (Id.) Even though 23 plaintiff "need not be completely destitute to proceed IFP," see Blount v. Saul, No. 21-CV- 24 0679-BLM, 2021 WL 1561453, at *1 (S.D. Cal. Apr.

21, 2021), a court may deny IFP 25 when an applicant is "unable, or unwilling, to verify their poverty," United States v. 26 McQuade, 647 F.2d 938, 940 (9th Cir. 1981). The motion to proceed in forma pauperis is 27 denied. 28 1 SCREENING 2 In addition, when reviewing an IFP motion, the court must screen the complaint and dismiss it if it—among other things—"fails to state a claim." 28 U.S.C. § 1915(e)(2)(B).

Although the requirement is not onerous, Elmore's complaint does not come close to stating a claim. See Fed. R. Civ. P. 8(a)(2) (requiring a "short and plain statement of the claim showing that the pleader is entitled to relief"); Bell Atl. Corp. v. Twombly, 550 U.S. 544, 555 (2007) (noting that Rule 8's purpose is to "give the defendant fair notice of what the claim is and the grounds upon which it rest" (cleaned up)).

The complaint does not set out a legal basis for his claim against the IRS, nor any facts to support it. In fact, it is almost completely devoid of content. (See generally ECF 1.) Elmore's complaint is a seven-page, pre-printed form that has been left entirely blank, except for Elmore's name, signature, and contact information; the defendant's identity ("Internal Revenue Service") and address ("Russia"); and an "X" in the box for "Federal Question," in response to the question, "What is the basis for federal court jurisdiction? (check all that apply)." (ECF 1, at 1–3, 7.)

Because this (mostly) blank form contains no facts about Elmore's claim, let alone enough facts to "state a claim to relief that is plausible on its face," the complaint must be dismissed. See Ashcroft v. Iqbal, 556 U.S. 662, 678 (2009). Given Elmore's unrepresented status, the Court grants him leave to file an updated IFP petition and amend his complaint.

After all, a "district court should not dismiss a pro se complaint without leave to amend unless it is absolutely clear that the deficiencies of the complaint could not be cured by amendment." Rosati v. Igbinoso, 791 F.3d 1037, 1039 (9th Cir. 2015) (cleaned up).

CONCLUSION

Thus, the Court orders as follows:

1. Plaintiff's motion to proceed in forma pauperis is DENIED.

2. Plaintiff's complaint is DISMISSED with leave to amend.

3. By January 16, 2026, plaintiff must pay the full filing fee or file any updated IFP petition. Failure to do so will result in a final dismissal. By that same date, plaintiff must also file any amended complaint.

The amended complaint must be complete by itself without reference to any previous version of his pleading; defendants not named and any claims not re-alleged in the amended complaint will be considered waived. If Elmore fails timely amend, the Court will enter a final Order dismissing this case.

Dated: December 1, 2025

g Hon. rew G. Schopler United States District Judge