

UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF  
CALIFORNIA

**Mathew-Allen McCaster v. Franchise Tax Board, et al.**

McCaster · No. 2:24-cv-03161-TLN-SCR · Decided October 24, 2025

SUMMARY

The United States District Court for the Eastern District of California ordered pro se plaintiff Mathew-Allen McCaster to show cause why the action should not be dismissed. The order addresses his failure to properly supplement his in forma pauperis application and to file a required Second Amended Complaint, and permits him to respond by complying with prior orders or voluntarily dismissing the action.

CASE DETAILS

|                       |                                                                                                                                                                                                                              |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COURT                 | United States District Court for the Eastern District of California                                                                                                                                                          |
| WRITING FOR THE COURT | Sean C. Riordan                                                                                                                                                                                                              |
| JURISDICTION          | United States District Court for the Eastern District of California                                                                                                                                                          |
| DECIDED               | October 24, 2025                                                                                                                                                                                                             |
| DOCKET                | 2:24-cv-03161-TLN-SCR                                                                                                                                                                                                        |
| DISPOSITION           | other                                                                                                                                                                                                                        |
| PROCEDURAL POSTURE    | Order directing a pro se plaintiff to show cause why the action should not be dismissed for failure to comply with orders requiring supplementation of an in forma pauperis motion and filing of a second amended complaint. |
| PRECEDENTIAL VALUE    | unpublished district court order; nonprecedential                                                                                                                                                                            |

TOPICS

- civil procedure
- motions to dismiss
- subject matter jurisdiction
- tribal jurisdiction
- tax

PRACTICE AREAS

- Civil procedure
- Federal courts
- In forma pauperis proceedings
- Tribal jurisdiction
- Tax litigation

QUESTIONS PRESENTED

1. Whether plaintiff's failure to supplement his in forma pauperis motion or pay the filing fee prevented the action from proceeding.
2. Whether plaintiff's failure to file a second amended complaint as ordered warranted an order to show cause under Federal Rule of Civil Procedure 41(b) and Local Rule 110.
3. Whether plaintiff's motion to vacate was proper when no judgment had been entered.

#### **HOLDINGS**

1. Plaintiff's incomplete application and inadequate declaration did not establish eligibility for in forma pauperis status, and because he had not paid the filing fee, the action could not proceed at that time.
2. Plaintiff was required to show cause why his failures to comply with the court's orders should not result in a recommendation that the action be dismissed.
3. The motion to vacate was improper because no judgment had been entered in the action.

#### **KEY QUOTATIONS**

*“a plaintiff seeking IFP status must allege poverty with some particularity, definiteness and certainty.”* (at 1)

*“An action may proceed despite failure to pay the filing fees only if the party is granted IFP status.”* (at 1)

#### **FACTUAL BACKGROUND**

Plaintiff's initial in forma pauperis motion was largely blank, and his later declaration did not provide the requested income and expense information. Plaintiff also failed to pay the filing fee. After the court dismissed his first amended complaint for failure to state a claim and authorized a second amended complaint, plaintiff failed to file the second amended complaint and instead moved to vacate an order granting leave to amend, asserting that the court lacked subject matter jurisdiction and that the matter belonged in tribal court.

#### **PROCEDURAL HISTORY**

Plaintiff filed an incomplete motion to proceed in forma pauperis and was ordered to supplement it or pay the filing fee. He did neither. The court later dismissed the first amended complaint for failure to state a claim and granted leave to file a second amended complaint, but plaintiff did not file one and instead filed a motion to vacate and a notice challenging jurisdiction. The court issued this order to show cause, allowing plaintiff fourteen days to comply or explain why dismissal should not be recommended.

#### **DISPOSITION**

other

#### **CASES CITED**

- Escobedo v. Applebees, 787 F.3d 1226, 1234 (9th Cir. 2015)
- Rodriguez v. Cook, 169 F.3d 1176, 1177 (9th Cir. 1999)

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