

UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF
FLORIDA, TAMPA DIVISION

Richard Perez v. IRS

Perez · No. 8:25-cv-3471-JLB-AAS · Decided January 5, 2026

SUMMARY

The United States District Court for the Middle District of Florida dismissed Richard Perez’s civil rights complaint without prejudice under 28 U.S.C. § 1915(e)(2) for failure to state a claim. The court found the complaint incomprehensible and directed the Clerk to close the case and provide Perez with complaint and in forma pauperis forms.

CASE DETAILS

COURT	United States District Court for the Middle District of Florida, Tampa Division
WRITING FOR THE COURT	John L. Badalamenti
JURISDICTION	United States District Court for the Middle District of Florida, Tampa Division
DECIDED	January 5, 2026
DOCKET	8:25-cv-3471-JLB-AAS
DISPOSITION	dismissed
PROCEDURAL POSTURE	The court screened a pleading filed by a Florida prisoner, construed it as a civil-rights complaint under 42 U.S.C. § 1983, and dismissed the action without prejudice under 28 U.S.C. § 1915(e)(2)(B)(ii) for failure to state a claim.
STANDARD OF REVIEW	Screening under 28 U.S.C. § 1915(e)(2), including dismissal for failure to state a claim on which relief may be granted.
PRECEDENTIAL VALUE	nonprecedential
PARTIES	Richard Perez v. IRS

TOPICS

pleadings section 1983 prisoners rights civil rights civil procedure

PRACTICE AREAS

QUESTIONS PRESENTED

1. Whether the court was required to reconstruct an essentially incomprehensible pro se pleading to identify claims and defendants.
2. Whether the pleading stated a claim on which relief could be granted under 42 U.S.C. § 1983 after screening under 28 U.S.C. § 1915(e)(2).

HOLDINGS

1. A court is not required to comb through an incomprehensible pleading, act as de facto counsel, or rewrite a deficient pleading to create a viable claim, even when the plaintiff is proceeding pro se.
2. The action had to be dismissed without prejudice for failure to state a claim on which relief may be granted.

KEY QUOTATIONS

“required to comb through an incomprehensible pleading in order to cobble together a claim on Plaintiff’s behalf.”

“license to serve as de facto counsel for a party, or to rewrite an otherwise deficient pleading in order to sustain an action.”

FACTUAL BACKGROUND

Richard Perez, a Florida prisoner, filed a pleading that the court construed as a civil-rights complaint under 42 U.S.C. § 1983. The pleading was essentially incomprehensible, and the court could not readily determine either the nature of Perez’s claims or the defendants against whom he asserted them.

PROCEDURAL HISTORY

Perez filed a pleading in the Middle District of Florida. The court construed the pleading as a § 1983 complaint and screened it under 28 U.S.C. § 1915(e)(2). Finding the complaint essentially incomprehensible and unable to determine the nature of the claims or defendants, the court dismissed the action without prejudice and directed the clerk to close the case and provide forms for filing a new complaint.

DISPOSITION

dismissed

CASES CITED

- Gold v. Geo Gr., Inc., 2016 WL 7034404, at *4 (M.D. Fla. Dec. 2, 2016)
- GJR Invs. v. Cnty. Of Escambia, Fla., 182 F.3d 1359, 1869 (11th Cir. 1998)
- Randall v. Scott, 610 F.3d 701, 709 (11th Cir. 2010)

OPINION

UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF FLORIDA TAMPA DIVISION
RICHARD PEREZ, Plaintiff, v. Case No. 8:25-cv-3471-JLB-AAS IRS, Defendant.
_____/ ORDER OF DISMISSAL Richard Perez, a Florida prisoner, filed a
pleading (Doc. 1), which the Court construes as a civil rights complaint under 42 U.S.C. § 1983.

After screening the complaint under 28 U.S.C. § 1915(e)(2), the Court has determined that it must be dismissed without prejudice for failure to state a claim on which relief may be granted. The complaint is essentially incomprehensible.

In short, the nature of Perez’s claims and the defendants against whom he brings his claims are not readily determinable from a review of his complaint. When facing a situation like this, a court is not “required to comb through an incomprehensible pleading in order to cobble together a claim on Plaintiff’s behalf.” *Gold v. Geo Gr., Inc.*, 2016 WL 7034404, at *4 (M.D.

Fla. Dec. 2, 2016). Even in the case of pro se litigants, a court does not have a “license to serve as de facto counsel for a party, or to rewrite an otherwise deficient pleading in order to sustain an action.” *GJR Invs. v. Cnty. Of Escambia, Fla.*, 182 F.3d 1359, 1869 (11th Cir. 1998) (citations omitted), overruled on other grounds by *Randall v. Scott*, 610 F.3d 701, 709 (11th Cir.

2010). Accordingly, it is ORDERED: 1. This action is DISMISSED without prejudice. Because the dismissal is without prejudice, Perez may pursue a new case by filing a proper complaint on the attached pre-printed complaint form—not using this case number— and including the filing fee or motion to proceed in forma pauperis. 2.

The Clerk is DIRECTED to (1) close this case and (2) send to Perez a civil rights complaint form and a motion for leave to proceed in forma pauperis form with his copy of this Order. DONE and ORDERED in Tampa, Florida, on January 5, 2026. JOHN L. BADALAMENTI UNITED STATES DISTRICT JUDGE