

**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

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