UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

Knight v. IRS

Knight · No. Civil Action No. 1:25-cv-03749 (UNA) · Decided January 2, 2026

SUMMARY

The United States District Court for the District of Columbia granted the plaintiff's application to proceed in forma pauperis but dismissed his pro se complaint against the Internal Revenue Service and the D.C. Office of Tax and Revenue without prejudice. The court found that the complaint failed to satisfy Federal Rule of Civil Procedure 8 and concluded that any claim for more than $10,000 in monetary relief would fall within the exclusive jurisdiction of the U.S. Court of Federal Claims.

CASE DETAILS

COURT	United States District Court for the District of Columbia
WRITING FOR THE COURT	Ana C. Reyes
JURISDICTION	United States District Court for the District of Columbia
DECIDED	January 2, 2026
DOCKET	Civil Action No. 1:25-cv-03749 (UNA)
DISPOSITION	dismissed
PROCEDURAL POSTURE	On initial review of a pro se complaint and an application to proceed in forma pauperis, the district court granted the IFP application and dismissed the complaint without prejudice.
STANDARD OF REVIEW	Initial screening and review of the complaint under Federal Rule of Civil Procedure 8(a), together with review of subject-matter jurisdiction.
PRECEDENTIAL VALUE	published

TOPICS

pleadings · subject matter jurisdiction · tax refunds · tax collection · civil procedure

PRACTICE AREAS

civil procedure · federal jurisdiction · tax litigation · administrative law

QUESTIONS PRESENTED

1. Whether the complaint satisfied Federal Rule of Civil Procedure 8(a)'s requirement of a short and plain statement of jurisdiction and a claim showing entitlement to relief.
2. Whether the district court had subject-matter jurisdiction over a potential tax-refund or monetary claim exceeding $10,000 against the federal government.

HOLDINGS

1. The complaint failed to comply with Rule 8(a) because it was vague, ambiguous, and insufficiently detailed to provide the defendants or the court with adequate notice of a cognizable claim or the basis for entitlement to relief.
2. The U.S. Court of Federal Claims generally has exclusive jurisdiction over a non-tort monetary claim against the United States seeking more than $10,000; because plaintiff demanded more than $75,000, the district court lacked subject-matter jurisdiction over such a claim.

KEY QUOTATIONS

> *"A confused and rambling narrative of charges and conclusions . . . does not comply with the requirements of Rule 8."* (at 2)

FACTUAL BACKGROUND

Plaintiff, a District of Columbia resident, alleged that the IRS engaged in unauthorized collection, inspection, and disclosure and referred generally to an amended tax refund, garnishment, and damages. The complaint did not clearly identify what either the IRS or the D.C. Office of Tax and Revenue allegedly did, when the conduct occurred, or the legal basis for relief. Plaintiff sought more than $75,000 in damages.

PROCEDURAL HISTORY

Marvin Knight filed a pro se complaint against the Internal Revenue Service and the D.C. Office of Tax and Revenue, along with an application to proceed in forma pauperis. The court granted the IFP application, reviewed the complaint, concluded that it failed to satisfy Federal Rule of Civil Procedure 8(a), and determined that any monetary claim exceeding $10,000 against the federal government would fall within the exclusive jurisdiction of the U.S. Court of Federal Claims. The complaint was dismissed without prejudice, and the plaintiff's other pending motions were denied as moot.

DISPOSITION

dismissed

CASES CITED

- Ashcroft v. Iqbal, 556 U.S. 662, 678-79 (2009)
- Ciralsky v. CIA, 355 F.3d 661, 668-71 (D.C. Cir. 2004)
- Brown v. Califano, 75 F.R.D. 497, 498 (D.D.C. 1977)
- Cheeks v. Fort Myer Construction Corp., 71 F. Supp. 3d 163, 169 (D.D.C. 2014)

- Smalls v. United States, 471 F.3d 186, 189 (D.C. Cir. 2006)
- Kidwell v. Department of the Army, Board for Correction of Military Records, 56 F.3d 279, 284 (D.C. Cir. 1995)

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