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)

OPINION

PER CURIAM.

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA MARVIN KNIGHT,)) Plaintiff,)) v.) Civil Action No. 1:25-cv-03749 (UNA)) IRS, et al.,)) Defendants.) MEMORANDUM OPINION This matter is before the Court on its initial review of Plaintiff's pro se Complaint ("Compl."), ECF No. 1, and Application for Leave to Proceed in forma pauperis ("IFP"), ECF No. 2.

The Court grants Plaintiff's IFP Application, and for the reasons discussed below, it dismisses the Complaint, and this matter, without prejudice. Plaintiff, a resident of the District of Columbia, sues the Internal Revenue Service and the D.C. Office of Tax and Revenue. See Compl. at 1–4.

The Complaint is vague and difficult to understand. Plaintiff broadly alleges only that he is "seeking damages for improper IRS actions unauthorized collection and disclosure. Unauthorize[d] inspection and disclos[ure] by an[] IRS officer or employees in the [D]istrict of [C]olumbia. Yes the IRS processed my amended tax refund." See id. at 4. He again similarly and ambiguously states that the IRS did not issue his "taxes, [his] amended taxes, improper garnishment, damages." See id. The specific involvement of the D.C.

Office of Tax and Revenue, if any, is not clearly stated. First, Federal Rule 8(a) requires complaints to contain "(1) a short and plain statement of the grounds for the court's jurisdiction [and] (2) a short and plain statement of the claim showing that the pleader is entitled to relief." Fed. R. Civ. P. 8(a); see Ashcroft v. Iqbal, 556 U.S. 662, 678- 79 (2009); Ciralsky v. CIA, 355 F.3d 661, 668–71 (D.C.

Cir. 2004). The Rule 8 standard ensures that defendants receive fair notice of the claim being asserted so that they can prepare a responsive answer and an adequate defense and determine whether the doctrine of res judicata applies. Brown v. Califano, 75 F.R.D. 497, 498 (D.D.C. 1977). Notably, "[a] confused and rambling narrative of charges and conclusions... does not comply with the requirements of Rule 8." Cheeks v. Fort Myer Constr.

Corp., 71 F. Supp. 3d 163, 169 (D.D.C. 2014) (citation and internal quotation marks omitted). The instant Complaint falls within this category. Little to no context or supporting details are provided. It is unclear how, when, why, or what specific wrongdoing either Defendant allegedly committed, and as pleaded, neither Court nor Defendants have adequate notice of a cognizable claim, nor has Plaintiff established his entitlement to relief, if any.

Insofar as Plaintiff may, perhaps, seek a refund or otherwise recover monies from the IRS, this Court lacks subject matter jurisdiction. As background, the district courts shall generally have original jurisdiction concurrent with the United States Court of Federal Claims over tax refund claims. See 28 U.S.C. § 1346(a)(1); see also 26 U.S.C. § 7422.

However, the Tucker and Little Tucker Acts, 28 U.S.C. §§ 1491, 1346(a)(2), clarify the circumstances in which the United States may be sued for monetary relief, and applicable here, the Court of Federal Claims generally bears exclusive jurisdiction over claims "not sounding in tort" and brought "against the United States for 'liquidated or unliquidated damages'" exceeding $10,000.

Smalls v. United States, 471 F.3d 186, 189 (D.C. Cir. 2006) (quoting 28 U.S.C. § 1491); see Kidwell v. Dep't of Army, Bd. for Correction of Military Records, 56 F.3d 279, 284 (D.C. Cir. 1995) ("[A] claim is subject to the Tucker Act and its jurisdictional consequences if, in whole or in part, it explicitly or 'in essence' seeks more than $10,000 in monetary relief from the federal government.") (citations omitted).

Here, assuming arguendo Plaintiff had stated a cogent legal claim, he has demanded in excess of $75,000 in damages, see Compl. at 4; therefore, the U.S. Court of Federal Claims would bear exclusive jurisdiction over this case, see 28 U.S.C. § 1346(a)(2).

Accordingly, this case is dismissed without prejudice. Plaintiff's other pending Motions, ECF Nos. 4, 5, 6, 7, 8, and 9, are all denied as moot. A separate Order accompanies this Memorandum Opinion. Date: January 2, 2026 /s/__________________________ ANA C. REYES United States District Judge