

In the United States Court of Federal Claims

No. 19-1405

Filed: September 20, 2019

CARY A. ZOLMAN,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

ORDER

On September 12, 2019, plaintiff, proceeding *pro se*, filed a complaint with this Court seeking monetary relief, as well as a motion to proceed *in forma pauperis*. Plaintiff, a Texas resident, seeks \$706,538.79 from the liens he alleges the Internal Revenue Service (“IRS”) improperly placed on his property. As the Court understands the claim, plaintiff has not paid any money to the IRS, and the IRS placed the liens on plaintiff’s property as a result of the unpaid taxes.

This Court’s authority to hear cases is primarily defined by the Tucker Act, which grants this Court subject matter jurisdiction over claims against the United States that are founded on a money-mandating source of law and that do not sound in tort. 28 U.S.C. § 1491(a)(1). Upon *sua sponte* review, this Court finds that plaintiff’s allegations do not give rise to any cause of action over which this Court has subject-matter jurisdiction. A requisite element of this Court’s jurisdiction in tax refund cases is that the plaintiff seeking relief “must make full payment of the tax, penalties, and interest at issue.” *Fry v. United States*, 72 Fed. Cl. 500, 510 (2006). As far as the Court is aware, plaintiff has not paid any money to the IRS, let alone the full amount he allegedly owes. Thus, the Court has no authority to decide plaintiff’s case and must dismiss the complaint pursuant to Rule 12(h)(3) of the Rules of the Court of Federal Claims (“RCFC”).

As plaintiff submitted a valid *in forma pauperis* application, plaintiff’s Motion to Proceed *In Forma Pauperis* is hereby **GRANTED**. However, in consideration of the above, plaintiff’s Complaint is **DISMISSED** pursuant to RCFC 12(h)(3). The Clerk is hereby directed to take the necessary steps to dismiss this case.

IT IS SO ORDERED.



Loren A. Smith, Senior Judge