

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

MICHAEL HENRY

CIVIL ACTION

VERSUS

NO. 09-5620

UNITED STATES OF AMERICA,
INTERNAL REVENUE SERVICE

SECTION "N"

ORDER AND REASONS

Presently before the Court is the Government's Motion to Dismiss Plaintiff's Complaint, or in the Alternative, for Summary Judgment, to Impose Penalty Under 26 U.S.C. 6673(b) and to Enjoin Future Filings by Plaintiff (Rec. Doc. 35). The Court has carefully considered the motion, the opposition, the record in this matter and in Civil Action 02-968, and pertinent legal authorities. The Court finds that the claims asserted by Plaintiff, Michael Henry, in this action: (1) already have been addressed by the *numerous* rulings issued by this Court,¹ the United States Courts of Appeals for the Fifth and Seventh Circuits,² the United States District Court for the Northern District of Illinois³ and/or the United States Tax Court;⁴ (2) can be addressed adequately by one or

¹ See *Henry v. United States*, Civil Action No. 02-968 (E.D. La.)(Engelhardt, J).

² See *Henry v. United States*, No. 07-30581, 277 Fed. Appx. 429, 2008 WL 1976616 (5th Cir.); see also, e.g., *Henry v. United States*, Nos. 09-2398, 08-1314, 07-3337 (7th Cir.).

³ See, e.g., *Henry v. United States of America, et al.*, Civil Action Nos. 09-2230, 09-1994, 07-4814, 07-4813, 06-7087 (N.D. Ill.); *Henry v. Gavin, et al.*, No. 07-5649 (N.D. Ill.);

more of Plaintiff's pending motions in Civil Action No. 02-968; and/or, for the reasons stated by the Government, (3) are without merit or otherwise not appropriately considered by this Court. Accordingly, **IT IS ORDERED** that the motion is **GRANTED** insofar as the Government seeks dismissal of the action.

With respect to a penalty and future filings by Plaintiff, both this Court and the other courts referenced herein have noted Plaintiff's multitude of repetitive and duplicative submissions that have demanded an unwarranted expenditure of resources by the federal court system and the Government. Furthermore, many of these filings have contained inappropriate, irrelevant, malicious, and insulting comments regarding various counsel for the Government, IRS employees, and others. Given these circumstances, **IT IS FURTHER ORDERED** that Plaintiff shall not file any additional motions in this action without first seeking leave of court to do so and certifying, in writing, that the proposed submission is not repetitive or duplicative and does not contain any inappropriate, irrelevant, malicious, and/or insulting comments. Failure to comply with this order

Henry v. Gordon, et al., No. 07-5618 (N.D. Ill.). Indeed, in late 2007, the Executive Committee of that court restricted Plaintiff's ability to file new cases *pro se* in that judicial district. *See In re Michael F. Henry*, Civil Action No. 07-7159 (N.D. Ill.)(Dec. 26, 2007).

⁴ Significantly, the Tax Court recently granted the Government's summary judgment motion and denied the relief sought by Plaintiff. *See Henry v. Commissioner*, No.17055-08-L (U.S. Tax Court)(April 26, 2010). The Government has filed a copy of that ruling in the record of this matter. *See* Rec. Doc. 54-1. In that decision, the Tax Court determined, *inter alia*, that it had jurisdiction regarding tax year 1999. It further concluded that Plaintiff is not entitled to challenge the underlying tax liability relative to what the undersigned and the parties to this matter, and Civil Action 02-968, have referred to as the "2004 Assessment." To the extent that Plaintiff believes the Tax Court's rulings to be erroneous, the Court emphasizes that appeals of Tax Court decisions are *not* made to the United States District Court for the Eastern District of Louisiana. *See* 26 U.S.C. §7482.

may result in filings being stricken from the record and/or the imposition of significant financial or other sanctions.

New Orleans, Louisiana, this 8th day of June 2010.



KURT D. ENGELHARDT
UNITED STATES DISTRICT JUDGE