

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

SHANNON O. MURPHY ESQ. SR., dba
SHEETMETAL & ASSOCIATES.

Plaintiff,

U.S. INTERNAL REVENUE SERVICE
TAXPAYER ADVOCATE

Defendant

Case No. 1:21-cv-00870-NONE-EPG
ORDER GRANTING MOTION TO
PROCEED *IN FORMA PAUPERIS*
(ECF No. 2.)

Plaintiff Shannon O. Murphy Esq. Sr., dba Sheetmetal & Associates (“Plaintiff”) is proceeding *pro se* in this action. (ECF No. 1.) On June 1, 2021, Plaintiff submitted an application to proceed *in forma pauperis*. (ECF No. 4.) Plaintiff has made the requisite showing under 28 U.S.C. § 1915(a). Accordingly, his application to proceed *in forma pauperis* is GRANTED.

As to the status of the complaint, Plaintiff is advised that pursuant to 28 U.S.C. § 1915(e)(2), the Court must conduct an initial review of a *pro se* complaint filed *in forma pauperis* to determine whether it is legally sufficient under the applicable pleading standards. The Court must dismiss a complaint, or portion thereof, if the Court determines that the complaint is legally frivolous or malicious, fails to state a claim upon which relief may be granted, or seeks monetary relief from a defendant who is immune from such relief. 28 U.S.C. § 1915(e)(2). If the Court determines that the complaint fails to state a claim, leave to amend may be granted to the extent

1 that the deficiencies in the complaint can be cured by amendment. The complaint will be screened
2 in due course and Plaintiff will be served with the resulting order.

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4 IT IS SO ORDERED.

5 Dated: June 3, 2021

6 /s/ *Eric P. Groj*
7 UNITED STATES MAGISTRATE JUDGE

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