

United States District Court

For the Northern District of California

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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

TERESA B. SU,

No. C-05-3765 MMC

Plaintiff,

**ORDER DISMISSING ACTION FOR
LACK OF JURISDICTION**

v.

UNITED STATES OF AMERICA,

Defendant.

_____ /


Before the Court is the complaint filed September 19, 2005 by plaintiff Teresa B. Su ("Su"). Su seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.)

This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).

Accordingly, the instant action is hereby DISMISSED, with prejudice.

IT IS SO ORDERED.

Dated: September 26, 2005


MAXINE M. CHESNEY
United States District Judge