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CLERK US DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA  
BY: DTA DEPUTY

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA**

GUADALUPE OCHOA PEREZ,  
Plaintiff,  
  
vs.  
  
IRS,  
Defendant.

CASE NO. 12-CV-2026 BEN (NLS)  
**ORDER:**  
**(1) DISMISSING ACTION**  
**(2) DENYING AS MOOT  
MOTION TO PROCEED IN  
FORMA PAUPERIS**  
**(3) DENYING AS MOOT  
MOTION TO APPOINT  
COUNSEL**  
  
[Docket Nos. 14, 16, 18]

On April 15, 2013, *pro se* Plaintiff Guadalupe Ochoa Perez filed a Second Amended Complaint against the Internal Revenue Service ("IRS"). (Docket No. 14.) Plaintiff also filed a Motion to Proceed *In Forma Pauperis* (Docket No. 16), and a Motion to Appoint Counsel (Docket No. 18). The Court decides the matters on the papers submitted. For the reasons outlined below, the Court **DISMISSES** the action and **DENIES** as moot the Motion to Proceed *In Forma Pauperis* and Motion to Appoint Counsel.

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1 336, 337-38 (9th Cir. 1996). *Pro se* litigants are not “excused from knowing the most  
2 basic pleading requirements.” *Am. Ass’n of Naturopathic Physicians v. Hayhurst*, 227  
3 F.3d 1104, 1107 (9th Cir. 2000).

4 Here, Plaintiff does not cite any legal or factual basis for bringing a cause of  
5 action against the IRS. In addition, even considering Plaintiff’s previous allegations  
6 that the IRS made an administrative error, Plaintiff does not cite any facts in support  
7 of this allegation. The Second Amended Complaint is **DISMISSED** because it lacks  
8 a cognizable legal theory.

9 **II. MOTION TO PROCEED *IN FORMA PAUPERIS* AND MOTION TO APPOINT**  
10 **COUNSEL**

11 Because Plaintiff’s Second Amended Complaint is dismissed, Plaintiff’s Motion  
12 to Proceed *In Forma Pauperis* and Motion to Appoint Counsel are **DENIED** as moot.

13 **CONCLUSION**

14 For the reasons stated above, the Second Amended Complaint is **DISMISSED**  
15 without leave to amend. The Motion to Proceed *In Forma Pauperis* and Motion to  
16 Appoint Counsel are **DENIED** as moot.

17 **IT IS SO ORDERED.**

18 DATED: 02/29/13

19   
20 HON. ROGER T. BENITEZ  
21 United States District Judge

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