

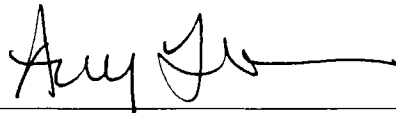


Plaintiff's single claim is that defendant "issued a tax return to the plaintiff in violation of the Revenue Act of 1861 and/or applicable US tax laws." Compl. at 3. Plaintiff purports to establish federal question jurisdiction, *see id.* at 1, without identifying a current statute allegedly violated by defendant. Similarly, plaintiff demands damages of \$ 1 million, *see id.* at 5, without setting forth a statement of a claim showing his entitlement to such relief. As drafted, the complaint fails to comply with Rule 8(a) and therefore it will be dismissed without prejudice.

An Order consistent with this Memorandum Opinion is issued separately.

DATE:

8/25/17



United States District Judge