

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

FILED

10/5/2020
Clerk, U.S. District & Bankruptcy
Court for the District of Columbia

| | | |
|------------------------|---|--------------------------------|
| GEORGE A. TEACHERSON, |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Civil Action No. 20-2761 (UNA) |
| |) | |
| UNITED STATES, et al., |) | |
| |) | |
| Defendants. |) | |

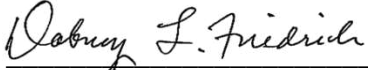
MEMORANDUM OPINION

This matter is before the Court on consideration of plaintiff’s application to proceed in forma pauperis and his pro se complaint.

Plaintiff alleges that he “live[s] in the guaranteed Republic of the United States of America.” Compl. ¶ 43 (footnotes omitted). He claims to have “retained Right to the Fruits of [his] Labor and the power of retention of [his] Fundamental Substance.” Id. ¶ 48 (footnotes omitted). Generally, plaintiff deems unconstitutional the imposition and collection of federal income taxes. See, e.g., id. ¶¶ 88-92, 99, 109. Such an assertion is frivolous. See, e.g., Reese v. IRS, 167 F. App’x 625, 626 (9th Cir. 2006) (affirming dismissal of action against IRS and IRS employee “alleging that the imposition and collection of federal income tax . . . was unauthorized and unconstitutional because, as an American citizen and a natural person, his wages are not ‘income’ subject to taxation”); Snyder v. United States, 172 F.3d 53 (7th Cir. 1998) (affirming dismissal as frivolous of complaint alleging “that wages are not income, that wages were not subject to taxation as income, and that the income tax is unconstitutional”); Denison v. Comm’r, 751 F.2d 241, 242 (8th Cir. 1984) (rejecting arguments that brickmason’s “wages were not income” and “that the Internal Revenue Code is unconstitutional to the extent it imposes a tax on income from services”); see also Crain v. Comm’r, 737 F.2d 1417, 1417 (5th Cir. 1984) (per

curiam) (“We perceive no need to refute these arguments with somber reasoning and copious citation of precedent; to do so might suggest that these arguments have some colorable merit.”).

The Court will grant plaintiff’s application to proceed in forma pauperis and will dismiss the complaint as frivolous. See 28 U.S.C. § 1915(e)(2)(B)(i). An Order consistent with this Memorandum Opinion is issued separately.


DABNEY L. FRIEDRICH
United States District Judge

October 5, 2020