

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

PRINCESS MARIA SPENCER,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil Action No. 23-0374 (UNA)
	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	

**MEMORANDUM OPINION**

This matter is before the Court on review of this *pro se* plaintiff’s application to proceed *in forma pauperis* and her civil complaint.

The Court has reviewed the plaintiff’s complaint, keeping in mind that complaints filed by *pro se* litigants are held to less stringent standards than are applied to formal pleadings drafted by lawyers. *See Haines v. Kerner*, 404 U.S. 519, 520 (1972). Even *pro se* litigants must comply with the Federal Rules of Civil Procedure. *Jarrell v. Tisch*, 656 F. Supp. 237, 239 (D.D.C. 1987). Rule 8(a) of the Federal Rules of Civil Procedure requires that a complaint contain a short and plain statement of the grounds upon which the Court’s jurisdiction depends, a short and plain statement of the claim showing that the pleader is entitled to relief, and a demand for judgment for the relief the pleader seeks. Fed. R. Civ. P. 8(a). The purpose of the minimum standard of Rule 8 is to give fair notice to the defendants of the claim being asserted, sufficient to prepare a responsive answer, to prepare an adequate defense and to determine whether the doctrine of *res judicata* applies. *Brown v. Califano*, 75 F.R.D. 497, 498 (D.D.C. 1977).

Plaintiff alleges that she met with an employee of the Internal Revenue Service who advised plaintiff she had “3 COVID stimulus checks” that “were stolen along with an amended tax check [and] all [her] personal belongings” with proof, presumably of the theft, and the name of the employee with whom plaintiff spoke. Compl. at 1. Missing from the complaint are allegations establishing the grounds for this Court’s jurisdiction, a statement of the claim showing that the plaintiff is entitled to relief, and a demand for any particular relief. As drafted, the complaint fails to meet the minimal pleading standard set forth in Rule 8(a).

The Court will grant the plaintiff’s application to proceed *in forma pauperis* (ECF No. 2), deny as moot her motion to issue subpoena (ECF No. 3) and will dismiss the complaint and this civil action without prejudice. An Order consistent with this Memorandum Opinion is issued separately.

DATE: March 13, 2023

/s/  
RANDOLPH D. MOSS  
United States District Judge