

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

DASHON HINES,)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 23-00727 (UNA)
)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	

MEMORANDUM OPINION

This matter is before the Court on its initial review of Plaintiff’s *pro se* complaint and application for leave to proceed *in forma pauperis*. The Court will grant the application and dismiss the complaint for lack of subject-matter jurisdiction. *See* Fed. R. Civ. P. 12(h)(3) (requiring the court to dismiss an action “at any time” it determines that subject-matter jurisdiction is wanting).

A party seeking relief in the district court must plead facts that bring the suit within the court’s jurisdiction. *See* Fed. R. Civ. P. 8(a). Plaintiff alleges only that on March 8, 2023, the Internal Revenue Service (IRS) violated the tax code when it issued him “a tax return payment in the amount of \$42.” Complaint, ECF No. 1 at 4. He alleges no injury but seeks \$1 million in damages. *Id.*

The United States, of which the IRS is a part, may be sued only upon consent. *United States v. Mitchell*, 445 U.S. 535, 538 (1980) (citation omitted). A waiver of the United States’ immunity “must be unequivocally expressed in statutory text, and [it cannot] be implied.” *Lane v. Pena*, 518 U.S. 187, 192 (1996) (citations omitted). Plaintiff has not invoked a statute waiving the

