

UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA  
Miami Division

**Case Number: 14-21864-CIV-MORENO**

ALFRED WILLIAMS,

Plaintiff,

vs.

INTERNAL REVENUE SERVICE,

Defendant.

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**ORDER DISMISSING CASE AND DENYING ALL PENDING MOTIONS AS MOOT**

THIS CAUSE came before the Court upon a *sua sponte* examination of the record. For the reasons set forth below, this case is DISMISSED. Additionally, all pending motions are DENIED AS MOOT.

In his *in forma pauperis* complaint, the Plaintiff alleges that he has suffered a “wrong” in having been assessed by the Internal Revenue Service as incorrectly claiming as dependant a non-biological child for whom he allegedly cares. He attempts to sue the Internal Revenue Service and demands a trial before a Judge. However, Plaintiff has not evidenced that he has paid the tax assessed against him for any of the years since he was given his Notice of Deficiency by the Service in 2012. While it is true that taxpayers may challenge the validity of the Service’s tax determination in a district court, they may only do so if, prior to filing suit, they pay the disputed tax (not to mention the requisite district court filing fees). Section 7422; 28 U.S.C. § 1346. In order to invoke the court’s jurisdiction, moreover, a taxpayer must first have filed an administrative claim for refund or credit which was denied or deemed denied under applicable regulations. Section 7422(a). It is not

alleged here that Plaintiff has paid the disputed tax and complied with the procedural process.

After reviewing the record, the Court concludes that the Plaintiff cannot proceed. Accordingly, it is

**ADJUDGED** that this case is DISMISSED, and all pending motions are DENIED AS MOOT. This case is CLOSED.

DONE AND ORDERED in Chambers at Miami, Florida, this 23<sup>rd</sup> day of June, 2014.



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FEDERICO A. MORENO  
UNITED STATES DISTRICT JUDGE

Copies provided to:

Counsel of Record

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