

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

MICHAEL HENRY

CIVIL ACTION

VERSUS

NO. 02-0968

UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE

SECTION "N"

**ORDER AND REASONS**

Presently before the Court are several additional motions filed by Plaintiff. *See* Rec. Docs. 390, 398, 400, and 402-406. Having carefully considered the motions, and any Government response thereto, the Court rules as stated herein.

(1) Plaintiff's "Motion for Production of Records Pursuant to 26 U.S.C. §§ 6203 and 6303" and "Motion to Compel Payment of Judgment Based on Newly Discovered Evidence that the IRS Failed to Comply with 26 U.S.C. §6303 and Create or Deliver a Demand for Payment" (Rec. Docs. 390 and 398) address the 2004 additional tax assessment for the 1999 tax year, and the related IRS offset. On the showing made, it is not apparent that Plaintiff is entitled to any additional relief from this Court. Accordingly, **IT IS ORDERED** that these motions are **DENIED**.

(2) To the extent that Plaintiff's "Motion for Leave to File Response to Government's Answer" (Rec. Doc. 402) seeks only to file a reply to the Government's July 6, 2010 response (Rec. Doc. 401), **IT IS ORDERED** that the motion is **GRANTED**.

(3) Plaintiff's "Motion for Sanctions," "Motion to Compel," and "Motion for Judicial Notice" also address the 2004 additional tax assessment for the 1999 tax year, and the related IRS offset. **IT IS ORDERED** that the motion seeking judicial notice is **GRANTED** to the extent that the Court takes notice of the December 9, 2010 opinion rendered by the Seventh Circuit Court of Appeals in *Henry v. Commission of Internal Revenue Service*, No. 10-2165 (7th Cir. 2010). In all other respects, however, **IT IS ORDERED** that these three motions likewise are **DENIED**.

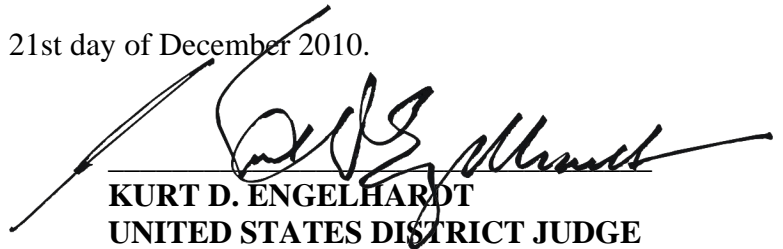
(4) Plaintiff's "Motion for Clarification that the Court has Either Instructed Henry to File False Tax Returns for 2006, 2007, 2008, 2009 and 2010 or That the Court Has Determined that Plaintiff is no Longer Responsible for Filing any Tax Returns at any Time in the Future" (Rec. Doc. 400) is frivolous and nonsensical. Accordingly, **IT IS ORDERED** that the motion is **DENIED**.

(4) Plaintiff's "Motion for Declaratory Judgment and for Court Ordered Determination" (Rec. Doc. 403) addresses Plaintiff's 2002 carryback claims. The Court addressed these claims in its June 21, 2010 Order and Reasons (Rec. Doc. 395). Accordingly, **IT IS ORDERED** that the motion is **DENIED**.

The Court once again emphasizes that final judgment has been rendered in this refund lawsuit following the completion of a jury trial and resolution of all matters then presented for the Court's determination. Furthermore, the Court's judgment has been appealed and affirmed. Thus, this action is *closed* and is *not* available for consideration of new or renewed claims. And, as previously noted, by this Court and others, Plaintiff's multitude of repetitive and duplicative submissions have demanded an unwarranted expenditure of resources by the federal court system and the Government. Accordingly, **IT IS FURTHER ORDERED** that Plaintiff shall *not* file any additional motions in this action without first seeking leave of court to do so and certifying, in

writing, that the proposed submission is not repetitive or duplicative and does not contain any inappropriate, irrelevant, malicious, frivolous, and/or insulting comments. Failure to comply with this order may result in filings being stricken from the record and/or the imposition of significant financial and/or other sanctions, including, but not limited to, payment of excess costs, expenses, and any attorney's fees reasonably incurred by the Government because of Plaintiff's unreasonable and vexatious conduct. *See* 28 U.S.C. §1927.

New Orleans, Louisiana, this 21st day of December 2010.



**KURT D. ENGELHARDT**  
**UNITED STATES DISTRICT JUDGE**