

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

LENNOX E. MONTROSE

v.

COMMISSIONER OF INTERNAL REVENUE*
AND INTERNAL REVENUE SERVICE *

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Civil No. – JFM-16-2787

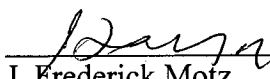
MEMORANDUM

Defendants have filed a motion to dismiss this *pro se* action. The motion will be granted.

This court lacks jurisdiction because plaintiffs has failed to serve process as required by Fed. R. Civ. P. 4(i). Moreover, assuming that this court does have jurisdiction, plaintiff has failed to state a claim as required by *Ashcroft v. Iqbal*, 556 U.S. 662, 678 (2009). Moreover, the complaint is barred by the doctrine of *res judicata* because plaintiff makes the same allegations that he made in a prior action.

A separate order of dismissal is being entered herewith.

Date: *March 15, 2017*



J. Frederick Motz
United States District Judge

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DISTRICT OF MARYLAND