

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
WESTERN DIVISION

No. 5:17-CV-231-FL

SHAWN SINGLETARY,)

Plaintiff,)

v.)

INTERNAL REVENUE SERVICE, THE)
STATE OF NORTH CAROLINA, and)
HOKE COUNTY,)

Defendants.)


ORDER

This matter comes before the court on the application by plaintiff to proceed in forma pauperis pursuant to 28 U.S.C. § 1915(a)(1) and for frivolity review pursuant to 28 U.S.C. § 1915(e)(2)(B). Pursuant to 28 U.S.C. § 636(b)(1)(B) and Federal Rule of Civil Procedure 72(b), United States Magistrate Judge Kimberly A. Swank entered a memorandum and recommendation (“M&R”) wherein it is recommended that the court dismiss plaintiff’s complaint as frivolous. Plaintiff did not object to the M&R.

The magistrate judge determined that plaintiff’s complaint must be dismissed, first, because plaintiff’s challenge as to whether the federal tax system applies to him fails to state a claim upon which relief can be granted and, second, pursuant to District of Columbia Court of Appeals v. Feldman, 460 U.S. 462, 482-84 (1983); Younger v. Harris, 401 U.S. 37 (1971) (1987), and the Anti-Injunction Act, 26 U.S.C. § 2283. Upon careful review of the M&R and the record generally, finding no error in this determination, the court ADOPTS the findings and recommendations of the magistrate judge. Accordingly, plaintiff’s complaint is DISMISSED pursuant to 28 U.S.C. §

1915(e)(2)(B) as frivolous. The clerk of court is directed to close the case.

SO ORDERED, this the 24th day of January, 2018.



LOUISE W. FLANAGAN
United States District Judge