

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

PAUL CHULHIE KIM : CIVIL ACTION
 :
 v. :
 :
 INTERNAL REVENUE SERVICE : No. 13-363
 :

ORDER

AND NOW, this 31st day of January, 2013:

1. Plaintiff's motion to proceed in forma pauperis (docket no. 1) is granted.
2. The complaint is dismissed for the reasons stated in the court's Memorandum.
3. Plaintiff's request for appointment of counsel (docket no. 2) is denied.
4. The Clerk of the Court is directed to close this case.

BY THE COURT:

/s/ Edmund V. Ludwig
Edmund V. Ludwig, J.