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

BILL MAX OVERTON	:	CIVIL ACTION
v.	:	
UNITED STATES OF AMERICA	:	NO. 07-cv-1262-JF

MEMORANDUM AND ORDER

Fullam, Sr. J. April 2, 2007

Plaintiff, proceeding *pro se*, brought this action for damages under 26 U.S.C. § 7433, alleging unauthorized collection action by the IRS. Plaintiff seeks leave to proceed *in forma pauperis*. Plaintiff's motion will be denied because plaintiff has provided no financial information to support his motion.

Furthermore, the present action has no merit. Plaintiff claims that the IRS violated 26 U.S.C. § 6213(a) when it issued a demand for income taxes for the years 1996-2002 before the U.S. Tax Court had issued a final decision on disputes concerning these taxes. A search of the docket system of the Tax Court reveals that in all three disputes listed in the present Complaint (Docket Nos. 002566-01, 017482-03, 022511-04), the Tax Court dismissed plaintiff's petitions and the time for appeal had already expired when the IRS issued its demand in February 2006.

An order follows.

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ORDER

AND NOW, this 2nd day of April, 2007, upon consideration of plaintiff's motion for leave to proceed *in forma pauperis*, IT IS ORDERED that:

1. Plaintiff's Motion is DENIED WITHOUT PREJUDICE.

2. The above-captioned action is DISMISSED for failure to state a claim on which relief may be granted.

3. The Clerk is directed to close the case.

BY THE COURT:

/s/ John P. Fullam
John P. Fullam, Sr. J.