In the United States Court of Federal Claims

No. 19-522T (Filed: February 19, 2021) **NOT FOR PUBLICATION**

MEMORANDUM OPINION AND ORDER

Plaintiff, appearing *pro se*, sues the United States on various theories arising from disputes with the Internal Revenue Service. However, Plaintiff has neither paid the required filing fee nor established grounds to proceed *in forma pauperis*. See Order (ECF 12). Accordingly, the case is dismissed without prejudice for failure to prosecute. See RCFC 41(b).

Plaintiff was incarcerated at the time he filed suit. Complaint ¶¶ 2, 20 (ECF 1). As a prisoner, he moved for leave to proceed $in\ forma\ pauperis$. Motion (ECF 4). But as this Court observed in a previous order, it appears that Plaintiff has since been released. See Order (ECF 12); Notice of Change of Address (ECF 10) (advising the Court of Plaintiff's relocation to a private address). The Court therefore ordered Plaintiff to "either resubmit[] an application to proceed [in forma pauperis] which accounts for his current circumstances, or submit[] the filing fee" before March 31, 2020. Id. The Court stated that "[f]ailure to comply with this order may result in the case being dismissed for failure to prosecute under RCFC 41(b)." Id. Almost a year later, Plaintiff has taken no action.

This Court may dismiss a case for failure to prosecute when the plaintiff "fails ... to comply with these rules or a court order." RCFC 41(b). Here, Plaintiff's failure to comply with an order directing him to pay the filing fee or establish grounds for proceeding *in forma pauperis* justifies dismissal. *See, e.g., Bryant v. United States*, 618 F. App'x 683, 686 (Fed. Cir. 2015) ("If a party fails to pay the requisite filing fee, despite adequate notice and ample opportunity to do so, the Claims Court acts within its discretion when it dismisses the action.").

This case is therefore **DISMISSED** without prejudice for failure to prosecute. Plaintiff's original motion to proceed *in forma pauperis* (ECF 4) and the government's

motion to dismiss for lack of subject matter jurisdiction (ECF 8) are ${\bf DENIED}$ ${\bf AS}$ ${\bf MOOT}$.

The Clerk is directed to enter judgment accordingly.

IT IS SO ORDERED.

s/ Stephen S. Schwartz STEPHEN S. SCHWARTZ Judge