

In the United States Court of Federal Claims

No. 21-2126
Filed: February 3, 2022

CONNIE WELLS,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

ORDER

Plaintiff Connie Wells, proceeding *pro se*, filed a complaint with this Court alleging, *inter alia*, that she is a sovereign citizen and is therefore “not subject to United States taxation for lack of jurisdiction.” Complaint at 1–2, ECF No. 1 [hereinafter Compl.]. On November 4, 2021 and November 23, 2021, the Court ordered plaintiff to show cause as to why this Court has jurisdiction over her claims. See Show Cause Order, ECF No. 8. Plaintiff responded to the Court’s Order on December 9, 2021. See Plaintiff’s Response to Show Cause Order, ECF No. 13 [hereinafter Pl.’s Resp.]. After careful review of plaintiff’s Complaint and Response to the Court’s Show Cause Order, the Court determines it does not have jurisdiction and therefore must dismiss the Complaint. See R. Ct. Fed. Cl. 12(h)(3).

Plaintiff brings her claims under the Tucker Act, 28 U.S.C. § 1491. Pl.’s Resp. at 5. The Tucker Act grants the Court of Federal Claims subject-matter jurisdiction over claims brought against the United States that are grounded on a money-mandating source of law and do not sound in tort. 28 U.S.C. § 1491(a)(1). This includes claims against the United States for tax refunds. See *Hinck v. United States*, 64 Fed. Cl. 71, 74–76 (2005). If the Court “determines at any time that it lacks subject-matter jurisdiction,” it must dismiss the action. R. Ct. Fed. Cl. 12(h)(3).

Plaintiff has the burden of demonstrating that this Court has jurisdiction over her claims. See *Reynolds v. Army & Air Force Exchange Serv.*, 846 F.2d 746, 748 (Fed. Cir. 1988). While *pro se* plaintiffs are given “leeway on procedural matters, such as pleading requirements,” *McZeal v. Sprint Nextel Corp.*, 501 F.3d 1354, 1356 (Fed. Cir. 2007), this leniency does not lessen the plaintiff’s jurisdictional burden. See *Ibrahim v. United States*, 799 Fed. Appx. 865, 867 (Fed. Cir. 2020) (citing *Kelley v. Sec’y, United States Dep’t of Labor*, 812 F.2d 1378, 1380 (Fed. Cir. 1987)).

Demonstrating this Court’s jurisdiction is generally a low bar. See, *Columbus Reg’l Hosp. v. United States*, 990 F.3d 1330, 1341 (Fed. Cir. 2021). Claims that are “factually

frivolous,” however, fall outside of this Court’s jurisdiction. *See, e.g., Spencer v. United States*, 98 Fed. Cl. 349, 356 (2011). These are claims supported by facts that are “clearly baseless,” or “rise to the level of the irrational or the wholly incredible.” *Id.* Determining whether a claim is factually frivolous is within this Court’s discretion. *See id.* (citing *Denton v. Hernandez*, 504 U.S. 25, 33 (1992)).

Upon *sua sponte* review, the Court finds that plaintiff fails to plead a non-frivolous claim for relief. *See Spencer*, 98 Fed. Cl. at 356. The allegations asserted in plaintiff’s Complaint, including the claims that she is a sovereign citizen and “not subject to United States taxation,” fall into the category of “clearly baseless.” *Id.* In other words, plaintiff’s claims are “frivolous.” *Id.* Therefore, this Court does not have jurisdiction over plaintiff’s claims and must dismiss the Complaint.

Accordingly, plaintiff’s Complaint is **DISMISSED**, *sua sponte*, pursuant to Rule 12(h)(3) of the Rules of the United States Court of Federal Claims. The Clerk of Court is hereby directed to take the necessary steps to dismiss this matter.

IT IS SO ORDERED.

s/ *Loren A. Smith*

Loren A. Smith,
Senior Judge