

NOTE: This order is nonprecedential.

**United States Court of Appeals
for the Federal Circuit**

FREDERICK CHARLES HARRIS, II,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2019-2150

Appeal from the United States Court of Federal Claims
in No. 1:18-cv-01551-EGB, Senior Judge Eric G. Bruggink.

ON PETITION FOR PANEL REHEARING

PER CURIAM.

ORDER

Appellant Frederick Charles Harris, II filed a petition
for panel rehearing.

Upon consideration thereof,

IT IS ORDERED THAT:

The petition for panel rehearing is denied.

APPENDIX A

The mandate of the court will issue on December 4, 2019.

FOR THE COURT

November 27, 2019
Date

/s/ Peter R. Marksteiner
Peter R. Marksteiner
Clerk of Court

APPENDIX A

**United States Court of Appeals
for the Federal Circuit**

FREDERICK CHARLES HARRIS, II,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2019-2150

Appeal from the United States Court of Federal Claims
in No. 1:18-cv-01551-EGB, Senior Judge Eric G. Bruggink.

JUDGMENT

THIS CAUSE having been considered, it is

ORDERED AND ADJUDGED:

AFFIRMED

ENTERED BY ORDER OF THE COURT

October 10, 2019

/s/ Peter R. Marksteiner

Peter R. Marksteiner

Clerk of Court

APPENDIX B

NOTE: This order is nonprecedential.

**United States Court of Appeals
for the Federal Circuit**

FREDERICK CHARLES HARRIS, II,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2019-2150

Appeal from the United States Court of Federal Claims
in No. 1:18-cv-01551-EGB, Senior Judge Eric G. Bruggink.

ON MOTION

PER CURIAM.

ORDER

The United States moves to summarily affirm the judgment of the United States Court of Federal Claims dismissing Frederick Charles Harris II's complaint. Mr. Harris opposes the motion.

In September 2018, Mr. Harris filed a complaint at the Claims Court alleging that the Internal Revenue Service illegally took \$40,000 from him. On April 15, 2019, the

APPENDIX C

United States moved to dismiss the complaint. A response was due no later than May 13, 2019. Having received no response, the Claims Court directed Mr. Harris to respond to the motion by June 25, 2019 "or the complaint will be dismissed for failure to prosecute and failure to comply with a court order." After Mr. Harris failed to file any response by that deadline, the Claims Court dismissed the complaint on July 9, 2019. This appeal followed.

Rule 41(b) of the Rules of the Claims Court provides that "[i]f the plaintiff fails to prosecute or to comply with these rules or a court order," the Claims Court "may dismiss on its own motion." We review the Claims Court's dismissal under Rule 41(b) for an abuse of discretion. *Kadin Corp. v. United States*, 782 F.2d 175, 176 (Fed. Cir. 1986) (citations omitted). Summary affirmance is appropriate when "the position of one party is so clearly correct" that "no substantial question regarding the outcome of the appeal exists." *Joshua v. United States*, 17 F.3d 378, 380 (Fed. Cir. 1994) (citations omitted).

In his informal brief and his response, Mr. Harris does not explain his failure to respond to the Claims Court's order requiring him to respond to the motion to dismiss, and he does not otherwise contend that the Claims Court abused its discretion in dismissing his case. Rather, he only argues that the government had no authority to take \$40,000 of his assets. The only issue we may consider on appeal is whether the Claims Court abused its discretion in dismissing his complaint for failure to comply. We conclude that it did not. That conclusion is so clearly correct that summary affirmance here is appropriate.

Accordingly,

IT IS ORDERED THAT:

- (1) The stay is lifted.
- (2) The motion is granted. The judgment of the United States Court of Federal Claims is affirmed.

APPENDIX C

(3) Each side shall bear its own costs.

FOR THE COURT

October 10, 2019

Date

/s/ Peter R. Marksteiner

Peter R. Marksteiner
Clerk of Court

s24

APPENDIX C

Case 1:18-cv-01001-LSC Document 27 Filed 07/09/19 Page 1 of 1

In the United States Court of Federal Claims

No. 18-1551 T
(Filed: July 9, 2019)

FREDERICK CHARLES HARRIS, II

JUDGMENT

v.

THE UNITED STATES

Pursuant to the court's Order, filed July 9, 2019,

IT IS ORDERED AND ADJUDGED this date, pursuant to Rule 41(b), that plaintiff's case is dismissed with prejudice for failure to prosecute and failure to comply with a court order.

Lisa L. Reyes
Clerk of Court

By:



Deputy Clerk

NOTE: As to appeal to the United States Court of Appeals for the Federal Circuit, 60 days from this date, see RCFC 58.1, re number of copies and listing of all plaintiffs. Filing fee is \$505.00.

APPENDIX D

UNITED STATES TAX COURT
WASHINGTON, DC 20217

FREDERICK CHARLES HARRIS, II,)
)
 Petitioner,)
)
 v.) Docket No. 8371-18.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

ORDER OF DISMISSAL FOR LACK OF JURISDICTION

On May 22, 2018, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground no notice of deficiency or other notice of determination was issued to petitioner for taxable years 2010 through 2017 that would permit petitioner to invoke the Court's jurisdiction. Although the Court directed petitioner to file an Objection, if any, to respondent's motion to dismiss, petitioner failed to do so.


Upon due consideration, it is

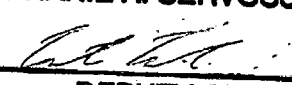
ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted and this case is dismissed for lack of jurisdiction.



Maurice B. Foley
Chief Judge

ENTERED: JUL 10 2018



CERTIFIED TRUE COPY
STEPHANIE A. SERVOSS, CLERK
BY: 
DEPUTY CLERK

SERVED Jul 10 2018

APPENDIX E