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OPINION OF THE UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT (JULY 21, 2022)

NOTE: THIS DISPOSITION IS NONPRECEDENTIAL.

UNITED STATES COURT OF APPEALS
FOR THE FEDERAL CIRCUIT

DEAN ALLEN STEEVES,

Plaintiff-Appellant,

v.

UNITED STATES,

Defendant-Appellee.

2022-1079

Appeal from the United States Court of Federal Claims in No. 1:19-cv-01905-RTH, Judge Ryan T. Holte.

Before: LOURIE, BRYSON, and HUGHES, Circuit Judges.

PER CURIAM.

Dean Allen Steeves appeals a decision of the United States Court of Federal Claims dismissing his complaint for failure to prosecute and failure to comply with a court order, per Rule 41(b) of the Rules of the United States Court of Federal Claims. Because

Mr. Steeves has continually failed to join the real party in interest, Camp Noble, Inc., we affirm.

I

Mr. Steeves is the Chief Executive Officer and Chief Financial Officer of Camp Noble, a corporation that is a part of the Defense Industrial Base partnership, which performs under contract or provides materials and services to the Department of Defense.

In 2019, after conducting a tax examination of Camp Noble, the Internal Revenue Service discovered income tax deficiencies of $529,478 for 2009 and $350,653 for 2010. The IRS determined the relevant penalties and issued notices of deficiencies. Camp Noble filed a petition in the United States Tax Court requesting a redetermination of the deficiencies and penalties. The Tax Court ordered Camp Noble to provide an ownership disclosure statement and pay its filing fee. Camp Noble did not comply, so the Tax Court dismissed its petition.

The IRS then assessed the deficiencies and penalties against Camp Noble and officially closed its examination. Camp Noble did not pay the assessed amounts, so the IRS issued notices of intent to levy Camp Noble's property.

Mr. Steeves subsequently filed this suit in the Court of Federal Claims, without the assistance of an attorney. In his complaint, Mr. Steeves stated that he was filing as the "Acting Trustee" of Camp Noble. Compl. at 3-4, *Steeves v. United States*, No. 19-1905 (Fed. Cl. Dec. 13, 2019), ECF No. 1. He alleged that Camp Noble was an "integrated auxiliary" of a "[m]andatory [t]ax-[e]xcepted" church. *Id.* at 3 (emphasis omitted). He

further claimed that the IRS had committed constitutional and statutory violations resulting in irreparable harm. *Id.* at 3, 5-6. As relief, Mr. Steeves requested that the Court of Federal Claims grant him "an immediate stay" on the IRS's "Notice of Intent to Levy," along with an additional order requiring the IRS to respond "as to why the IRS is not obeying" a variety of purportedly relevant laws. *Id.* at 6.

The government moved to dismiss the complaint pursuant to Rules 41(b) and 12(b)(1) of the Rules of the Court of Federal Claims (Rules). Mot. to Dismiss at 1, *Steeves*, No. 19-1905 (Apr. 17, 2020), ECF No. 17. In its Rule 41(b) motion to dismiss, the government noted that Camp Noble was the real party in interest and that Rule 17 mandated its substitution or joinder. *Id.* at 6–7. Further, the government argued that because Mr. Steeves was a non-attorney, Rule 83.1(a)(3) prohibited him from "represent[ing] a corporation, an entity, or any other person in any proceeding" before the Court of Federal Claims. *Id.* at 5 (quoting Rule 83.1(a)(3)).

The Court of Federal Claims agreed. In an order, the court acknowledged the government's 41(b) and 12(b)(1) motions but dismissed only on the former ground, without prejudice. Order at 1, *Steeves*, No. 19-1905 (Nov. 24, 2020), ECF No. 26 (Dismissal Order). The Court of Federal Claims concluded that it was obligated, under Rule 17(a)(3), to allow Mr. Steeves an opportunity to join or substitute Camp Noble and ordered that Mr. Steeves do so by January 25, 2021. *Id.* at 3. Mr. Steeves, however, failed to do so and, instead, attempted to file a response to the order which was promptly stricken by the Court of Federal Claims. Resp., *Steeves*, No. 19-1905 (Jan. 25, 2021), ECF No.

27. Once again, the Court of Federal Claims ordered Mr. Steeves to join or substitute the real party in interest and gave him until February 23, 2021 to comply. Order at 3, *Steeves*, No. 19--1905 (Feb. 9, 2021), ECF No. 28 (Striking Order). Instead, Mr. Steeves then attempted to file a response to the Court of Federal Claims' order striking his prior response and a motion for reconsideration restating his purported grounds for relief. Mot. for Recons., *Steeves*, No. 19-1905 (Aug. 31, 2021), ECF No. 30.

The Court of Federal Claims then filed an order that denied the motion for reconsideration, denied the Rule 12(b)(1) motion to dismiss as moot, and granted the Rule 41(b) motion to dismiss. Order at 9, *Steeves v. United States*, No. 19-1905, 2021 WL 4074436 (Fed. Cl. Sept. 7, 2021), ECF No. 31 (Recons. Order).

Mr. Steeves appeals. We have jurisdiction under 28 U.S.C. § 1295(a)(3).

II

We review the Court of Federal Claims' grant of the government's Rule 41(b) motion to dismiss for abuse of discretion. *Claude E. Atkins Enters. v. United States*, 899 F.2d 1180, 1183 (Fed. Cir. 1990). A Rule 41(b) dismissal by the Court of Federal Claims is treated as an exercise of discretion that will not be disturbed unless this court is left with a "definite and firm conviction" that a "clear error of judgment" has occurred. *Id.*

The Court of Federal Claims may properly dismiss a case under Rule 41(b) when the plaintiff has failed to "prosecute or to comply with" the Rules or a "court order" by ruling *sua sponte* or by granting a motion filed by the parties. R. Ct. Fed. Cl. 41(b). A Rule 41(b)

dismissal is especially appropriate in cases where the plaintiff "repeatedly and without valid justification ignore[s] both court-imposed deadlines and court rules." *Kadin Corp. v. United States*, 782 F.2d 175, 176 (Fed. Cir. 1986). The relevant rule, in this case, is Rule 17(a)(1), which requires that an action "be prosecuted in the name of the real party in interest." A "real party in interest" is "the party that 'possesses the right to be enforced.'" *Ground Improvement Techniques, Inc. v. United States*, 618 F. App'x 1020, 1025 (Fed. Cir. 2018) (citation omitted). For the purposes of the Court of Federal Claims, this means that the real party in interest must be one "to whose present, personal benefit a money judgment may run." *Id.* (quoting *Crone v. United States*, 538 F.2d 875, 882 (Fed. Cl. 1976)). If the real party in interest is not joined in the action at issue, the Court of Federal Claims must first provide a reasonable amount of time to allow for joinder before dismissing the case for a failure to prosecute. R. Ct. Fed. Cl. 17(a)(3).

III

Here, Camp Noble is the real party in interest because the remedy sought in this case is a stay on the notice of levy issued against Camp Noble and a response by the IRS defending its right to levy. To the extent a right exists to pursue such a remedy, that right is owned by Camp Noble, not Mr. Steeves or any other entity. Furthermore, as a corporation, Camp Noble is not a trust that can have Mr. Steeves stand in as a real party in interest as a trustee. Dismissal Order at 2-3 (addressing an exception, codified by Rule 17(a)(1)(E), allowing trustees to prosecute a case in their own name). The Court of Federal Claims did not abuse its discretion in finding that Mr. Steeves

was required to join or substitute Camp Noble under Rule 17(a)(1).

The Court of Federal Claims gave Mr. Steeves two separate opportunities to join Camp Noble under Rule 17(a)(3). Striking Order at 3; Recons. Order at 9. But Mr. Steeves missed both court-imposed deadlines. Dismissal Order at 8. Mr. Steeves additionally failed to get an attorney to represent Camp Noble's interests as a corporation, as he was required and ordered to do per Rule 83.1(a)(3). *Id.* Because Mr. Steeves "repeatedly and without valid justification ignored both court-imposed deadlines" and Rule 17(a), *Kadin Corp.*, 782 F.2d at 176, the Court of Federal Claims' dismissal of this action under Rule 41(b) was appropriate.[1]

Even if this case had been prosecuted in the name of the correct real party in interest, we would have had to dismiss it for lack of subject matter jurisdiction. Subject matter jurisdiction "may be challenged at any time by the parties or by the court sua sponte," *Folden v. United States*, 379 F.3d 1344, 1354 (Fed. Cir. 2004)—even on appeal, *United States v. Newport News Shipbuilding & Dry Dock Co.*, 933 F.2d 996, 998 n.1 (Fed. Cir. 1991). In this case, Mr. Steeves's requested

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[1] In his reply brief, Mr. Steeves makes the argument that the true real party in interest in this case is Brother's Keeper Ministries, an entity that supposedly is the beneficiary of the funds generated by Camp Noble as a trust. Reply Br. at 8. But, as noted before, Camp Noble is a corporation—not a trust of which Brother's Keeper Ministries can be a beneficiary. And even if Brother's Keeper Ministries derives its revenue from Camp Noble, the fact remains that the notice of intent to levy was issued against Camp Noble, not Brother's Keeper Ministries. Striking Order at 2. Therefore, it is Camp Noble's financial interests that are directly at stake in this case. Mr. Steeves also never attempted to join or substitute Brother's Keeper Ministries to the suit.

remedies are both forms of injunctive relief, not money damages. The Tucker Act limits the Court of Federal Claims' subject matter jurisdiction to "claims for money damages against the United States." *Fisher v. United States*, 402 F.3d 1167, 1172 (Fed. Cir. 2005). "[T]he absence of a money-mandating source [is] fatal to the court's jurisdiction under the Tucker Act." *Id.* at 1173. Furthermore, the Anti-Injunction Act "flatly prohibits" suits, such as this, that are filed "for the purpose of restraining the assessment or collection of any tax . . . in any court," including the Court of Federal Claims. *Ledford v. United States*, 297 F.3d 1378, 1381 (Fed. Cir. 2002) (alteration in original) (quoting 26 U.S.C. § 7421). Even if this court were to interpret Mr. Steeves's complaint as a request for a different form of relief, the Court of Federal Claims still would not have subject matter jurisdiction. *See Carter v. United States*, 86 F.3d 1177, 1996 WL 250313, at *2 (Fed. Cir. May 13, 1996) (citing 28 U.S.C. § 2201) (barring declaratory judgment on tax cases outside of district court with limited exceptions); *Blueport Co. v. United States*, 533 F.3d 1374, 1384 (Fed. Cir. 2008) (citing 26 U.S.C. § 7432) (allowing the taxpayer to bring civil action for damages against the United States only in district court, not the Court of Federal Claims).

IV

Because Mr. Steeves failed to substitute or join the real party in interest in this suit, we affirm.

AFFIRMED

No costs.

JUDGMENT OF THE UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT (JULY 21, 2022)

UNITED STATES COURT OF APPEALS
FOR THE FEDERAL CIRCUIT

DEAN ALLEN STEEVES,

Plaintiff-Appellant,

v.

UNITED STATES,

Defendant-Appellee.

2022-1079

Appeal from the United States Court of Federal Claims in No. 1:19-cv-01905-RTH,
Judge Ryan T. Holte.

JUDGMENT

THIS CAUSE having been considered, it is ORDERED AND ADJUDGED:

AFFIRMED

FOR THE COURT

/s/ Peter R. Marksteiner
Clerk of Court

July 21, 2022
Date

ORDER OF THE UNITED STATES COURT OF FEDERAL CLAIMS DISMISSING CASE (SEPTEMBER 7, 2021)

NOT FOR PUBLICATION

IN THE UNITED STATES
COURT OF FEDERAL CLAIMS

DEAN ALLEN STEEVES,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

No. 19-1905

Before: Ryan T. HOLTE, Judge.

HOLTE, Judge.

Pro se plaintiff Dean Allen Steeves brought suit against the government alleging IRS employees are violating the law in their attempt to collect federal income tax liabilities assessed against Camp Noble, Inc. ("CNI"), a corporation registered in California. Before adjudicating the government's motion to dismiss, the Court ordered plaintiff to join or substitute CNI as the real party in interest before 25 January 2021. Plaintiff failed to do so, instead filing on 25 January 2021 a response to the Court's order. The Court struck

plaintiff's "response" to the Court's order and allowed plaintiff additional time to join or substitute the real party in interest. On 23 and 24 February 2021, plaintiff filed three substantively identical motions "objecting" to the Court's order. On 31 August 2021, the Court directed the Clerk's Office to accept one of plaintiff's filings as a motion for reconsideration of the Court's 9 February Order directing him to join or substitute the real party in interest. For the following reasons, the Court DENIES plaintiff's motion for reconsideration of the Court's 9 February Order. Plaintiff has failed to join or substitute the real party in interest despite numerous instructions to do so by the Court, and the Court therefore instructs the Clerk of Court to DISMISS the case pursuant to Rule 41(b) of the Rules of the United States Court of Federal Claims.

I. Factual and Procedural History

Plaintiff filed a complaint on 13 December 2019, alleging the IRS engaged in both statutory and constitutional violations in its pursuit of CNI's assessed tax liabilities. *See* Urgent Complaint ("Compl."), ECF No. 1 at 2. Plaintiff's suit stems from actions by the IRS in 2019 seeking collection of the assessed tax liabilities of CNI. *Id.* On 18 November 2019, the IRS issued a notice of intent to levy CNI's property if it did not pay its outstanding tax burden for the years 2009 and 2010. ECF No. 1-1 at 9-10. Plaintiff commenced this action on 13 December 2019, arguing the government was "violating Constitutional and Congressional/ Statutory Laws" in its pursuit of CNI's tax balance because CNI is an "integrated auxiliary" of a "Private Mandatory Tax-Excepted Self-Supporting Ministry,"

Brother's Keeper Ministries ("BKM")[1]. Compl., ECF No. 1 at 2. Plaintiff seeks an immediate stay of the IRS's "notice of Intent to Levy" and an injunction requiring the IRS to explain why it is "not obeying the Constitutional/Statutory Law explicitly legislated for it to obey." *Id.* at 6. The government moved to dismiss plaintiff's complaint on 17 April 2020, arguing "the taxpayer, Camp Noble, Inc. . . . failed to prosecute its claims; and that, in any event, the Court lacks jurisdiction over the subject matter." Mot. of the United States to Dismiss the Compl. for Failure to Prosecute and for Lack of Jurisdiction ("Gov. Mot. to Dismiss"), ECF No. 17 at 1. Plaintiff filed a response to the motion to dismiss on 14 July 2020. *See* Pl.'s Resp. to Defense Counsel's Mot. to Dismiss Opening Statement ("Pl.'s Resp. to Mot. to Dismiss"), ECF No. 21. The government filed a reply on 31 July 2020, to which plaintiff filed a surreply by the Court's leave on 7 August 2020. Reply in Supp. Of Mot. of the United States to Dismiss the Compl. for Failure to Prosecute and for Lack of Jurisdiction, ECF No. 22; Mot. for Permission to Respond to Def.'s Reply in Supp. Of Mot. to Dismiss, ECF No. 23; Order, ECF No. 25.

On 24 November 2020, the Court ordered Camp Noble, Inc. be joined as "the real party in interest in this case, as it is the only entity affected by the Court's judgment." Order, ECF No. 26 at 2-3. Further, the

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1 Plaintiff's Complaint refers to a "Private Mandatory Tax-Excepted Self-Supporting Ministry" without specifically identifying the entity he refers to. Plaintiff identifies the entity as "Brother's Keeper Ministries" in Plaintiff's Motion for Urgent Temporary Injunction Against the IRS ("Pl.'s Mot. for Urgent Temp. Inj. Against IRS"). Pl.'s Mot. for Urgent Temp. Inj. Against IRS, ECF No. 9 at 2.

Court stated, "[a]s CNI is a California corporation under General Corporation Law of California and Mr. Steeves does not qualify for any exception to the real party in interest rule detailed in RCFC 17(a), plaintiff Mr. Steeves is unable to sue in place of CNI." *Id.* at 3. Pursuant to RCFC 17, the Court provided plaintiff with "the opportunity to cure the defects in his complaint, regardless of whether the complaint includes other jurisdictional deficiencies," by ordering plaintiff to join or substitute CNI as the real party in interest on or before 25 January 2021. *Id.* at 3. Plaintiff failed to join the real party in interest, CNI, by this deadline. *See* Order to Strike Pl.'s Resp, to Court Order, ECF No. 28 at 1-2. On 25 January 2021, plaintiff instead filed a document titled "Response to Court Order to Have Plaintiff Join or Substitute the Real Party in Interest." The Court struck this document on 9 February 2021 on the ground plaintiff did not point to any provision of the Court's rules "allowing [plaintiff] to file a response to the Court's order to join the real party in interest." Order to Strike Pl.'s Resp, to Court Order, ECF No. 28 at 2-3. In its 9 February order, the Court further directed plaintiff "to join or substitute the real party in interest, [CNI], on or before" 23 February 2021. *Id.* at 3. On 23 February 2021, plaintiff filed two identical motions "objecting" to the Court's 9 February 2021 order pursuant to RCFC 46. *See* Order, ECF No. 29 at 1. On 24 February 2021, plaintiff filed a third motion nearly identical to the 23 February motions, with the only difference as being filed pursuant to RCFC 60. *Id.* The Court rejected as deficient plaintiff's two identical filings made pursuant to RCFC 46 and accepted plaintiff's filing made pursuant to RCFC 60 as a motion for reconsideration pursuant to RCFC 59. *Id.*

II. Applicable Law

Under RCFC 59(a), a court "may, on motion, grant a new trial or a motion for reconsideration on all or some issues." RCFC 59(a)(1). The Federal Circuit has identified "three primary grounds that justify reconsideration," "(1) an intervening change in controlling law; (2) the availability of new evidence; and (3) the need to correct clear error or prevent manifest injustice." *Del. Valley Floral Grp., Inc. v. Shaw Rose Nets, LLC.*, 597 F.3d 1374, 1383 (Fed. Cir. 2010) (internal citations and quotation marks omitted). Motions for reconsideration "must be supported 'by a showing of extraordinary circumstances which justify relief.'" *Caldwell v. United States*, 391 F.3d 1226, 1235 (Fed. Cir. 2004) (quoting *Fru-Con Constr. Corp. v. United States*, 44 Fed. Cl. 298, 300 (1999)).

A party may not use a motion for reconsideration "as a vehicle to present authorities available at the time of the first decision or to reiterate arguments previously made." *Del. Valley Floral Grp.*, 597 F.3d at 1384. A court "will not grant a motion for reconsideration if the movant 'merely reasserts . . . rguments previously made . . . all of which were carefully considered by the Court.'" *Ammex, Inc. v. United States*, 52 Fed. Cl. 555, 557 (2002) (quoting Principal *Mut. Life Ins. Co. v. United States*, 29 Fed. Cl. 157, 164 (1993)) (emphasis in original). A motion for reconsideration on the ground of the need to correct clear error or prevent manifest injustice is only appropriate "where the Court has patently misunderstood a party, or has made a decision outside of the adversarial issues presented to the Court by the parties, or has made an error not of reasoning, but of apprehension." *Del. Valley Floral Grp.*, 597 F.3d at 1384 (internal citations and quotation

marks omitted). Where a party seeks reconsideration on the ground of the need to correct clear error or manifest injustice, the party cannot prevail "unless it demonstrates that any injustice is 'apparent to the point of being almost indisputable.'" *Griffin v. United States*, 96 Fed. Cl. 1, 7 (2010) (quoting *Pac. Gas & Elec. Co. v. United States*, 74 Fed. Cl. 779, 785 (2006)).

RCFC 41(b) states in part, "[i]f the plaintiff fails to prosecute or to comply with . . . a court order, the Court may dismiss on its own motion or the defendant may move to dismiss the action or any claim against it." RCFC 41(b). The decision to dismiss a case under RCFC 41(b) for failure to comply with a Court order is in the trial court's discretion and will not be disturbed unless an appellate court is "left with a 'definite and firm conviction' that the court below committed a clear error of judgment." *Duncan v. United States*, 432 F. App'x. 963, 965 (Fed. Cir. 2011). Dismissal of a claim pursuant to RCFC 41(b) is appropriate where a party "repeatedly and without valid justification ignored . . . court-imposed deadlines." *Kadin Corp. v. United States*, 782 F.2d 175, 176 (Fed. Cir. 1986).

III. Analysis

Plaintiff's motion for reconsideration does not assert an intervening change in the controlling law nor newly discovered evidence warranting reconsideration. *Biery v. United States*, 818 F.3d 704, 711 (Fed. Cir. 2016) (listing the three reasons a court may grant a motion for reconsideration pursuant to RCFC 59(a)). The Court will therefore interpret plaintiff's motion as arguing reconsideration is appropriate to correct clear factual or legal error or prevent manifest injustice. *Id.*

Pro se parties are generally granted greater leeway than litigants represented by counsel. *See Haines v. Kerner*, 404 U.S. 519, 520-21, 92 S. Ct. 594, 30 L. Ed. 2d 652 (1972) (holding *pro se* complaints are held to "less stringent standards than formal pleadings drafted by lawyers"). If a petitioner acts *pro se* in the drafting of a pleading, however, the Court "may excuse its ambiguities, but it does not excuse its failures, if such there be." *Henke v. United States*, 60 F.3d 795, 799 (Fed. Cir. 1995).

A. Plaintiff's Arguments in Support of Reconsideration of This Court's Conclusion CNI is the Real Party in Interest

Plaintiff's motions primarily reiterate the arguments made in previous filings, alleging violations of statutory and constitutional law.[2] *See* Mot. for Recons. at 2-5. Besides repeating similar arguments CNI is not the real party in interest, plaintiff raises two new arguments in favor of reconsideration: (1) CNI is not the real party in interest under the commercial law of the Uniform Commercial Code ("UCC"); and (2) the case should be considered a "Constructive Trust" in equity and "both the IRS and this Court are

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[2] Plaintiff's initial complaint alleged violations of the First Amendment of the Constitution and the Tax-Reform Act of 1969. *See* Compl. at 2 ("The Private Mandatory Tax-Excepted Self-Supporting Ministry, a non-legal entity, is Constitutionally secured via the Constitution of the United States' First Amendment and Congressionally/Statutorily recognized via Congress's Tax-Reform Act of 1969, Public Law 91-172 and the IRS's very own Code . . . which the IRS officers, employees and independent contractors, together, acting as discretionless employees on behalf of the IRS, are blatantly and willfully violating.").

Trustees de son tort (trespassers), attempting to work subrogation" against BKM. Mot. for Recons. at 1-2, 6.

i. Plaintiff's Statutory and Constitutional Arguments

In his response to the government's motion to dismiss, plaintiff points to "Public Law 91-172, Sections 508(c)(1)(A) and 6033(a)(2)(A)(i)" to support his argument "Congress notified the IRS that all 'churches and their integrated auxiliaries' are Mandatorily Excepted from filing or reporting; thereby affirming the Tax-Excepted Standing for unregistered Private Ministries/Churches." Pl.'s Resp. to Mot. to Dismiss at 3. Plaintiff further argued restrictions barring the IRS from taking the complained-of reaction are "'clearly established' in Congress' First Amendment Mandate to the United States government, which reads in pertinent part, 'Congress shall make no Law respecting an establishment of religion, or prohibiting the free exercise thereof . . . ." *Id.* at 2. Plaintiff has repeated these arguments in other documents filed with the Court since his response. *See* Order, ECF No. 28 (describing a document plaintiff filed as a "response" to a Court order as "reiterat[ing] [plaintiff's] arguments in opposition to the government's motion to dismiss").

In his motion for reconsideration, plaintiff again argues the IRS lacks jurisdiction in this case as it "has no jurisdiction over 'churches, their 'integrated auxiliaries.'" Mot. for Recons. At 2. Mr. Steeves cites to several federal statutes and regulations in support of this argument,[3] claiming BKM is a tax-exempt

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[3] Plaintiff cites to 28 U.S.C. § 1346(a)(1); 26 U.S.C. § 501; 26 U.S.C. § 508(c)(1)(A); 26 U.S.C. § 6033(a)(3)(A)(i); and 26 C.F.R.

religious entity under existing tax law, depriving the IRS of jurisdiction over it and its affiliated groups, of which plaintiff considers CNI. *Id.* at 2-5; *see also id.* at 4 ("[I]n accordance with Title 26 Sections 508(c)(1)(A) & 6033(a)(3)(A)(i), CNI has a Mandatory Exception from registering with the Secretary and from filing tax returns, which CNI has never done. Therefore, it would be impossible for the IRS to have been able to issue its Notice of Deficiency and Notices of Intent to Levy to CNI."). Plaintiff also points to the First Amendment's Establishment Clause as evidence that citizens may "establish[] one's own unincorporated, unregistered, Private Sector 'Church,' based upon one's own Private 'religion.'" *Id.* at 5 (emphasis in original).

"A court . . . will not grant a motion for reconsideration if the movant 'merely reasserts . . . arguments previously made . . . all of which were carefully considered by the court.'" *Ammex, Inc. v. United States*, 52 Fed. Cl. 555, 557 (2002) (emphasis omitted) (quoting *Principal Mut. Life Ins. Co. v. United States*, 29 Fed. Cl. 157, 164 (1993), aff'd 50 F.3d 1021 (Fed. Cir. 1995)); *see also Seldovia Native Ass'n v. United States*, 36 Fed. Cl. 593, 594 (1996) (quoting *Roche v. District of Columbia*, 18 Ct. Cl. 289, 290 (1883)) ("It has long been the view that motions for reconsideration should not be entertained upon 'the sole ground that one side or the other is dissatisfied with the conclusions reached by the court, otherwise the losing party would generally, if not always, try his case a second time, and litigation would be unnecessarily prolonged.'").

Plaintiff has raised the same arguments BKI is actually the real party in interest under "Congressional/

1.6033-2. *See* Mot. for Recons. at 2-5.

Statutory Law" and "Constitutional Law" in previous filings, and the Court has already rejected these arguments and found CNI the real party in interest. *See* Order, ECF No. 26; Order, ECF No. 28. To the extent plaintiff seeks reconsideration of the Court's 24 November 2020 and 9 February 2021 Orders finding CNI is the real party in interest by reasserting previously presented statutory and constitutional arguments, his motion must fail. *Ammex*, 52 Fed. Cl. at 557; *Seldovia Native Ass'n*, 36 Fed. Cl. at 594.

ii. Plaintiff's Argument CNI is not the Real Party in Interest Under the UCC

Plaintiff adopts terminology from the Uniform Commercial Code ("UCC") to argue CNI fails to meet the Court's established criteria for determining the real party in interest: "the party who would be benefited or injured by the judgment in the case." Order, ECF No. 26 at 2. Plaintiff asserts, "because [CNI] is an 'integrated auxiliary' acting as the Bailee for the sole benefit of the Bailor," CNI cannot be considered the real party in interest. Mot. for Recons. at 1. BKM is the "bailor," according to plaintiff, under UCC terms to define the relationship between CNI and BKM. *Id.* at 1-2. Plaintiff further asserts "CNI, the Bailee, has no interest and cannot receive any benefit nor suffer any injury from a Court decree since only the Bailor, the Private Sector 'church' could be a recipient of a benefit or rendered harm by a judgment in this case." *Id.* at 2. Plaintiff further argues this bailor-bailee relationship between BKM and CNI renders the Court's order to join CNI as the real party in interest erroneous.

"Motions for reconsideration do not afford litigants the opportunity to take a 'second bite at the apple' or to advance arguments that properly should have been presented in an earlier proceeding." *Dixon v. Shinseki*, 741 F.3d 1367, 1378 (Fed. Cir. 2014); *see also Caldwell v. United States*, 391 F.3d 1226, 1235-36 (Fed. Cir. 2004) (Concluding a plaintiff may not raise arguments for the first time on a motion for reconsideration). To the extent plaintiff raises the argument CNI is not the real party in interest under the UCC for the first time in his motion for reconsideration, the argument was not presented prior to the Court's 24 November and 9 February Orders and therefore cannot be a ground for reconsideration. *Dixon*, 741 F.3d at 1378.

In the alternative, Section 1-103 of the UCC states it is intended to "govern[] commercial transactions." U.C.C. § 1-103. Plaintiff reasons the terms "bailee" and "bailor" apply to the relationship between BKM and CNI since the latter is characterized as an "integrated auxiliary" of the former, despite the Court's rejection of that characterization in its 9 February 2021 order. *See* Order, ECF No. 28 at 2 n.1 ("Although [plaintiff] labels Camp Nobel, Inc. as merely an 'integrated auxiliary' of Brother's Keeper Ministries, he does not cite to any law or statute defining a private corporation such as Camp Nobel, Inc. as an 'integrated auxiliary' of a church immune from the real party in interest requirement."). Plaintiff's adoption of the terms "bailee" and "bailor" from the UCC is presented without any citations explaining the relevance of the UCC to the Court's determination of the real party in interest. *See* Mot. for Recons. at 1-2. Plaintiff's motion for reconsideration does not explain how UCC terms govern the relationship between

BKM and CNI, nor how his adoption of terms negates the requirement in RCFC 17(a) that "[a]n action must be prosecuted in the name of the real party in interest." RCFC 17(a)(1). In the absence of any explanation of how the UCC relates to this case or should govern this Court's interpretation of RCFC 17(a), plaintiff cannot rely on the UCC to demonstrate "extraordinary circumstances which justify relief." *Caldwell*, 391 F.3d at 1235.

iii. Plaintiff's Argument the Case Should be Considered a "Constructive Trust"

Plaintiff also argues, "in a Court of Equity this case is a Constructive Trust," with BKM acting as the "Beneficiary" and CNI as an "integrated auxiliary." Mot. for Recons. at 6. Plaintiff's motion for reconsideration further categorizes the IRS and Court as "*Trustees de son tort* (trespassers), attempting to work subrogation against" BKM through CNI and claims the Court and IRS are engaged in constructive fraud. *Id.* (emphasis in original). Plaintiff cites no legal support for the claim "this case is a Constructive Trust" or the Court and IRS are engaged in constructive fraud.

As addressed *supra*, a motion for reconsideration is not an opportunity for litigants "to take a 'second bite at the apple' or to advance arguments that properly should have been presented in an earlier proceeding." *Dixon*, 741 F.3d 1378. To the extent plaintiff failed to raise the argument a constructive trust existed for the benefit of BKM which resulted in CNI having the status of an "integrated auxiliary" prior to his motion for reconsideration, plaintiff cannot succeed on a motion for reconsideration by raising the

argument for the first time. *Caldwell*, 391 F.3d at 1235-36; *Dixon*, 741 F.3d 1378.

In the alternative, plaintiff's assertion the relationship between CNI and BKM constitutes a "constructive trust" appears to be an attempt at satisfying the requirements of RCFC 17(a)(1)(E), which states a trustee of an express trust "may sue in their own name without joining the person for whose benefit the action is brought." RCFC 17(a)(1)(E). Plaintiff continues to not provide evidence or case law demonstrating the existence of an express or constructive trust, characterizing BKM as the beneficiary of a constructive trust, or explaining plaintiff's characterization of CNI as only the "integrated auxiliary" of BKM or a trust. *See* Order, ECF No. 26 at 2-3. Rather, as the Court concluded in 24 November 2020, CNI is registered as a State of California corporation. *Id.* Without any clear citation to statutory or constitutional sources defining "integrated auxiliary" and evidence supporting CNI should be characterized as an integrated auxiliary immune from the IRS's jurisdiction, plaintiff cannot demonstrate "the need to correct clear error or prevent manifest injustice" or the existence of "extraordinary circumstances which justify relief." *Del. Valley Floral Grp., Inc. v. Shaw Rose Nets, LLC.*, 597 F.3d 1374, 1383 (Fed. Cir. 2010); Caldwell, 391 F.3d at 1235.

B. Conclusion on Plaintiff's Motion for Reconsideration

The Court previously considered and rejected plaintiff's arguments regarding whether CNI is an "integrated auxiliary" of BKM and BKM is the real party in interest on statutory and constitutional law

grounds, and plaintiff may not use a motion for reconsideration as a vehicle to "merely reassert[] . . . arguments previously made . . . all of which were carefully considered by the Court." *Ammex*, 52 Fed. Cl. at 557 (internal citations and quotation marks omitted). To the extent plaintiff seeks to raise arguments for the first time in his motion for reconsideration CNI is not the real party in interest under the UCC or a constructive trust doctrine, the Court must reject the arguments as insufficient to support a motion for reconsideration. *Dixon*, 741 F.3d at 1378 ("Motions for reconsideration do not afford litigants the opportunity to take a 'second bite at the apple' or to advance arguments that properly should have been presented in an earlier proceeding."). In the alternative, plaintiff fails to provide support for either argument sufficient to demonstrate a "clear error or . . . manifest injustice" necessary to warrant reconsideration. *Del. Valley Floral Grp.*, 597 F.3d at 1383 (Fed. Cir. 2010); *see also Caldwell*, 391 F.3d at 1235 (quoting *Fru-Con Constr.*, 44 Fed. Cl. at 300) ("Motions for reconsideration must be supported 'by a showing of extraordinary circumstances which justify relief.'"); *Griffin v. United States*, 96 Fed. Cl. 1, 7 (2010) (quoting *Pac. Gas & Elec. Co. v. United States*, 74 Fed. Cl. 779, 785 (2006)) ("Where a party seeks reconsideration on the ground of manifest injustice, it cannot prevail unless it demonstrates that any injustice is 'apparent to the point of being almost indisputable.'"). The Court must therefore deny plaintiff's motion for the Court to reconsider its 24 November 2020 and 9 February 2021 rulings CNI is the real party in interest in this case.

IV. The Court's Order for Plaintiff to Join the Real Party in Interest

On 24 November 2020, the Court issued an order finding CNI the real party in interest and directing plaintiff to "join or substitute the real party in interest, Camp Nobel Inc., on or before 25 January 2021." Order, ECF No. 26 at 3. Plaintiff was warned, "[i]f the real party in interest is not joined, the case will be dismissed for failure to prosecute and failure to comply with a court order" pursuant to RCFC 41(b). *Id.* Plaintiff failed to join the real party in interest on or before 25 January 2021, instead filing a response to the Court's order reiterating his arguments and claiming CNI is "an 'integrated auxiliary' of 'an unincorporated, unregistered Private "Church" . . . not subject to IRS jurisdiction.'" Order, ECF No. 28 at 3 (internal quotation omitted). The Court struck this response as improper and directed plaintiff "to join or substitute the real party in interest, Camp Nobel Inc., on or before 23 February 2021." *Id.* (emphasis omitted). The Court again warned plaintiff, "[i]f the real party in interest is not joined, the case will be dismissed for failure to prosecute and failure to comply with a court order." *Id.*

In its 17 April 2020 motion to dismiss and 31 July 2020 reply in support of its motion to dismiss, the government argued CNI, rather than BKM, is the real party in interest because CNI is "the party that is seeking relief from the IRS's Notice of intent to seize (levy)" for allegedly unpaid taxes totaling $880,131. Gov. Mot. to Dismiss at 6, 3. The government further noted plaintiff should be aware "that he cannot appear pro se on behalf of a trust or a corporation as he was informed by the U.S. District Court for the Southern

District of California" of such a fact in a prior lawsuit brought "to quash subpoenas issued by the IRS to Wells Fargo Bank, seeking financial records related to CNI." *Id.* at 7 (citing *Dean Allen Steeves v. I.R.S.*, No. 3:20-cv-204-LAB-BGS (S.D. Cal., Mar. 2, 2020). Under RCFC 17(a)(1), any action brought before this Court must "be prosecuted in the name of the real party in interest." RCFC 17(a)(1). The Supreme Court defines the "real party in interest" as "the party who would be benefited or injured by the judgment in the case" and restricts the definition of the real party in interest "to parties whose interests are in issue, and are to be affected by the decree." *Sprint Communs. Co., L.P. v. APCC Servs.*, 554 U.S. 269, 310 (2008) (quoting 1 J. Kerr, Law of Pleading and Practice 586, pp 791-92 (1919)); *see also Crone v. United States*, 210 Ct. Cl. 499, (1976) ("Fundamental to this court's jurisprudence is the principle that, in every suit, there must be a real party in interest to whose present, personal benefit a money judgment may run."). In its 24 November 2020 order, the Court agreed with the government "[p]laintiff's suit seeks injunctive relief from the IRS' alleged 'attempted extortion of money from . . . Camp Nobel, Inc.'" and therefore "it is CNI who would benefit from the IRS lifting its tax deficiencies or be injured by an order to pay such deficiencies." Order, ECF No. 26 at 2. The Court further noted, pursuant to RCFC 83.1(a)(3), a corporation "must be represented by counsel admitted to practice law before this Court" and instructed therefore CNI must, along with being joined, obtain an attorney. *Id.* at 3 (citing *Balbach v. United States*, 119 Fed. Cl. 681, 683 (2015)). "Failure to prosecute an action in the name of the real party in interest results

in dismissal of the claim, unless cured." *Ground Improvement Techniques, Inc. v. United States*, 618 F.App'x 1020, 1025 (Fed. Cir. 2015).

RCFC 41(b) provides, "[i]f the plaintiff fails to prosecute or to comply with . . . a court order, the court may dismiss on its own motion or the defendant may move to dismiss the action or any claim against it." Despite repeated warnings and extended deadlines, plaintiff fails to join or substitute the real party in interest, Camp Nobel Inc.[4]

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[4] The Court notes, without concluding, even if BKI was the proper party in interest, it is unlikely the Court would have jurisdiction over the case. In his complaint, plaintiff argues this Court has jurisdiction under 28 U.S.C. § 1491. Compl. at 1. The relief plaintiff seeks is for "this [C]ourt to issue [sic] an immediate stay on IRS Ogden UT's Notice of Intent to Levy and further, . . . to enjoin IRS Ogden UT to respond to this [C]ourt as to why the IRS is not obeying the Constitution and Congressional/Statutory Law explicitly legislated for it to obey . . . ." *Id.* at 6. In his response to the government's motion to dismiss, plaintiff further characterized his claim as "a demand for property, which in this case is the Private Church's Right to exist and freely exercise its Religion, which the IRS revenue officers have arbitrarily invalidated." Pl.'s Resp. to Mot. to Dismiss at 7. Plaintiff argues, "[w]hether or not this Court can grant [p]laintiff equitable relief via a permanent injunction against the IRS revenue officers, does not preclude this Court from rendering a judgment granting [p]laintiff an appropriate remedy, in order to prevent the irreparable injury, harm and damage that would be rendered if the IRS revenue officers were able to unlawfully execute their Notice of Intent to Levy against . . . CNI." *Id.* at 10. The Federal Circuit has made clear "[t]he Tucker Act itself does not create a substantive cause of action; in order to come within the jurisdictional reach and the waiver of the Tucker Act, a plaintiff must identify a separate source of substantive law that creates the right to money damages." *Fisher v. United States*, 402 F.3d 1167, 1172 (Fed. Cir. 2005); *see also Greenlee County, Ariz. v. United States*, 487 F.3d 871, 875 (Fed. Cir. 2007) ("The Tucker Act both confers jurisdiction

V. Conclusion

The Court has considered all of plaintiff's arguments. To the extent not discussed specifically herein, plaintiff's other arguments are unpersuasive, meritless, or unnecessary for resolving the issues currently before the Court. Plaintiff has failed to identify an intervening change in controlling law, the availability of new evidence, or the need to correct clear error or prevent manifest injustice, and therefore reconsideration of the Court's 24 November 2020 and 9 February 2021 conclusions CNI is the real party in interest in this case is not warranted. Plaintiff further fails to comply with repeated Court orders to join the real party in interest pursuant to RCFC 17(a)(1). The Court therefore: (1) DENIES plaintiff's motion for reconsideration, ECF No. 30; (2) DENIES as MOOT the government's motion to dismiss for failure to prosecute and for lack of jurisdiction, ECF No. 17; (3) DENIES as MOOT plaintiff's motion for a temporary injunction against the IRS, ECF No. 9; (4) REJECTS any outstanding deficient filings; and (5) directs the Clerk to

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on the Court of Federal Claims and waives the sovereign immunity of the United States for claims for money damages founded on, inter alia, acts of Congress."); *Rick's Mushroom Service, Inc. v. United States*, 521 F.3d 1338, 1343 (Fed. Cir. 2008) (emphasis added) ("The Tucker Act is merely a jurisdictional statute and does not create a substantive cause of action. . . .Therefore, the plaintiff must look beyond the Tucker Act to identify a substantive source of law that creates <u>the right to recovery of money damages</u> against the United States."). Although plaintiff characterizes the relief sought as the "property" of the "right to exist" and argues a permanent injunction is necessary to "prevent irreparable injury," it does not appear plaintiff's complaint identifies a substantive source of law creating the right for plaintiff to recovery money damages against the United States. *See, e.g.*, Compl., Pl.'s Resp. to Mot. to Dismiss.

DISMISS the case without prejudice pursuant to RCFC 41(b).

IT IS SO ORDERED.

/s/ Ryan T. Holte
Judge

JUDGMENT OF THE UNITED STATES COURT OF FEDERAL CLAIMS (SEPTEMBER 7, 2021)

IN THE UNITED STATES
COURT OF FEDERAL CLAIMS

DEAN ALLEN STEEVES,

v.

UNITED STATES,

No. 19-1905 T

Pursuant to the court's Order, filed September 7, 2021

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

Lisa L. Reyes
Clerk of Court

By: Debra L. Samler
Deputy Clerk

ORDER OF THE UNITED STATES COURT OF FEDERAL CLAIMS DIRECTING PLAINTIFF TO SUBSTITUTE REAL PARTY IN INTEREST (NOVEMBER 24, 2020)

NOT FOR PUBLICATION

IN THE UNITED STATES
COURT OF FEDERAL CLAIMS

DEAN ALLEN STEEVES,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

No. 19-1905

Before: Ryan T. HOLTE, Judge.

I. Introduction

Pro se plaintiff Dean Allen Steeves accuses the government of attempting to extort money from Camp Noble Inc. ("CNI"). Plaintiff requests a temporary injunction staying a "notice of Intent to Levy" the Internal Revenue Service ("IRS") sent to CNI, as well as an order compelling the IRS to defend its actions. The government moved to dismiss plaintiff's claims pursuant to the Rules of the Court of Federal Claims

("RCFC") 12(b)(1) and 41(b). Before adjudicating the government's motion to dismiss, the Court must determine whether the named plaintiff is the real party in interest and whether the real party in interest is able to appear *pro se*. For the following reasons, plaintiff shall cure the defects in his complaint pursuant to RCFC 17(a) or risk dismissal of the case.

II. Discussion

On 13 December 2019, *pro se* plaintiff Dean Allen Steeves filed a complaint claiming the government attempted to extort money from CNI through the actions of the IRS. *See* Urgent Complaint, ECF No. 1 at 2 ("Compl."). Additionally, plaintiff alleges the IRS committed multiple criminal violations.[1] Plaintiff requests a temporary injunction staying the IRS' "[n]otice of intent to seize (levy)." *Id.* at 6. Plaintiff further requests the Court compel the IRS to "respond to this court as to why the IRS is not obeying Constitutional and Congressional/Statutory Law . . . ." *Id.*

On 17 April 2020, the government filed a motion to dismiss the complaint for failure to prosecute and jurisdictional deficiencies. *See* Mot. of the U.S. to

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[1] The complaint alleges governmental violations of the following statutes: 18 U.S.C. § 872 (providing for fines and/or imprisonment of officers and employees of the United States for committing or attempting extortion); 18 U.S.C. § 876(b) (providing for fines and/or imprisonment for mailing a threat to kidnap or injure with the intent to extort money); 18 U.S.C. § 472 (providing for fines and/or imprisonment for uttering counterfeit securities with the intent to defraud); and 18 U.S.C. § 513 (providing for fines and/or imprisonment for counterfeit securities). Compl. at 2, 4.

Dismiss the Compl. for Failure to Prosecute and for Lack of Jurisdiction, ECF No. 17 ("Gov't MTD"). The government argues "the complaint must be dismissed for failure to prosecute because Mr. Steeves may not appear *pro se* on behalf of" a business or corporate entity. *Id.* at 5. The government further states, "[w]ith the exception of limited situations not relevant in this case, . . . the Court of Federal Claims lacks jurisdiction to award declaratory or injunctive relief." *Id.* at 9.

Plaintiff filed a response in opposition to the government's motion to dismiss on 14 July 2020. *See* Pl.'s Resp. to Defense Counsel's Mot. to Dismiss Opening Statement, ECF No. 21 ("Pl.'s Resp."). In his response, plaintiff contends CNI is "an incorporeal non-entity, a private 'arrangement' between Men and Women" rather than a legal entity. *Id.* at 8. Under this status, plaintiff argues, CNI "cannot be represented by an attorney" and is "outside the jurisdiction and beyond the scope of IRS and defense counsel's scrutiny and/or inquiry." *Id.* at 8-9. The government filed a reply in support of its motion to dismiss on 31 July 2020, arguing in part "CNI is the real party in interest and since it cannot be represented by non-lawyer/nominal plaintiff, Dean Allen Steeves, it has failed to prosecute its claims . . . ." Reply in Supp. of Mot. of the U.S. to Dismiss the Compl. for Failure to Prosecute and for Lack of Jurisdiction, ECF No. 22. Furthermore, the government asserts plaintiff is knowledgeable of this requirement, referencing a previously dismissed case in the U.S. District Court for the Southern District of California involving CNI. *See Robert Eric Holcomb v. I.R.S.*, No. 3:19-cv-01482-LAB (S.D. Cal., Sep. 9, 2019) (ordering plaintiff to join the real party in interest).

RCFC 17(a)(1) requires any action brought before this Court "be prosecuted in the name of the real party in interest." RCFC 17(a)(1). "'The real party in interest' is the party who would be benefited or injured by the judgment in the case . . . . The rule should be restricted to parties whose interests are in issue, and are to be affected by the decree." *Sprint Communs. Co., L.P. v. APCC Servs.*, 554 U.S. 269, 310 (2008) (quoting 1 J. Kerr, Law of Pleading and Practice § 586, pp 791-92 (1919)). Plaintiff's suit seeks injunctive relief from the IRS' alleged "attempted extortion of money from . . . Camp Noble, Inc." The party affected by a judgment in this case would therefore be CNI, as it is CNI who would benefit from the IRS lifting its tax deficiencies or be injured by an order to pay such deficiencies. Compl. at 2.

There are certain limited exceptions to the rule requiring an action be prosecuted in the name of the real party in interest, only one of which is potentially relevant to plaintiff's complaint. Under RCFC 17(a)(1)(E), a trustee of an express trust "may sue in their own name without joining the person for whose benefit the action is brought." RCFC 17(a)(1)(E). Plaintiff claims he is bringing the suit as "Acting Trustee of [CNI,] a Private Mandatory Tax-Excepted Self-Supporting Ministry" and "Irrevocable Charitable Trust." Compl. at 1. A trustee holds legal title to property for the benefit of another. *See Kawa v. United States*, 77 Fed. Cl. 294, 301 (2007). Although plaintiff labels himself a trustee, no facts on the record show Camp Noble, Inc. is an express trust and plaintiff is acting as its trustee. Rather, CNI is registered as a State of California corporation. *See* Gov't MTD at Ex. 4 (Statement of Information for CNI, including names

of officers and type of business); *id.* at Ex. 5 (Articles of Incorporation of CNI); *id.* at 2.

Further, as the real party in interest, CNI must be represented by an attorney to bring or join an action related to the alleged actions of the IRS. Corporations must be represented by counsel admitted to practice law before this Court. RCFC 83.1(a)(3) makes clear "[a]n individual who is not an attorney may represent oneself or a member of one's immediate family, but may not represent a corporation [or] an entity . . . ." RCFC 83.1(a)(3).[2] *See Balbach v. United States*, 119 Fed. Cl. 681, 683 (2015) (quoting *Alli v. United States*, 93 Fed. Cl. 172, 177 (2010)) ("If a corporation does not obtain counsel, 'the ordinary remedy is to dismiss [the] complaint for lack of prosecution.'").

III. Conclusion

RCFC 17 requires this Court give plaintiff the opportunity to cure the defects in his complaint, regardless of whether the complaint includes other jurisdictional deficiencies. *See* RCFC 17(a)(3) ("The court may not dismiss an action for failure to prosecute in the name of the real party in interest until, after an objection, a reasonable time has been allowed for the real party in interest to ratify, join, or be substituted into the action."). CNI is the real party at interest in this case, as it is the only entity affected by the Court's

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[2] As the government notes, plaintiff is knowledgeable from previously dismissed cases of the general rule corporations must be represented in court by an attorney. *See Dean Allen Steeves v. I.R.S.*, No. 3:20-cv-204-LABBGS (S.D. Cal., Mar. 2, 2020) ("*Steeves I*") (Ordering plaintiff to secure council and warning plaintiff failure to secure counsel will result in dismissal).

judgment. *See Sprint Communs. Co., L.P.*, 554 U.S. at 310. CNI is a corporation, regardless of plaintiff's characterization of it as a "Private Mandatory Tax-Excepted Self-Supporting Ministry, an Irrevocable Trust, a non-legal entity." Compl. at 1. As CNI is a California corporation under General Corporation Law of California and Mr. Steeves does not qualify for any exception to the real party in interest rule detailed in RCFC 17(a), plaintiff Mr. Steeves is unable to sue in place of CNI. *See* RCFC 17(a)(1)(E). Further, plaintiff is unable to represent a corporation or other entity such as CNI in court proceedings *pro se*. RCFC 83.1(b).

To allow plaintiff the opportunity to cure, plaintiff is directed to join or substitute the real party in interest, Camp Nobel Inc., on or before 25 January 2021. If the real party in interest is not joined, the case will be dismissed for failure to prosecute and failure to comply with a court order. *See* RCFC 41(b) ("If the plaintiff fails to prosecute or to comply with these rules or a court order, the court may dismiss on its own motion or the defendant may move to dismiss the action or any claim against it.") Further, Camp Nobel Inc. must obtain an attorney on or before 25 January 2021. If no counsel makes an appearance on behalf of Camp Nobel Inc., the case will be dismissed for failure to prosecute and failure to comply with a court order. The government's motion to dismiss is STAYED pending further order from the Court to afford plaintiff the opportunity to cure the aforementioned deficiencies.

IT IS SO ORDERED.

/s/ Ryan T. Holte
Judge

ORDER OF THE UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT DENYING PETITION FOR REHEARING (NOVEMBER 2, 2022)

UNITED STATES COURT OF APPEALS
FOR THE FEDERAL CIRCUIT

DEAN ALLEN STEEVES,

Plaintiff-Appellant,

v.

UNITED STATES,

Defendant-Appellee.

2022-1079

Appeal from the United States Court of Federal Claims in No. 1:19-cv-01905-RTH, Judge Ryan T. Holte.

Before: LOURIE, BRYSON, and HUGHES, Circuit Judges.

ORDER

Dean Steeves filed a petition for panel rehearing.

Upon consideration thereof,

IT IS ORDERED THAT:

The petition for panel rehearing is denied.

The mandate of the court will issue November 9, 2022.

FOR THE COURT

/s/ Peter R. Marksteiner
Clerk of Court

November 2, 2022
Date

URGENT COMPLAINT
(DECEMBER 12, 2019)

IN THE UNITED STATES COURT
OF FEDERAL CLAIMS

DEAN ALLEN STEEVES,
ACTING TRUSTEE OF A PRIVATE MANDATORY TAX-EXCEPTED SELF-SUPPORTING MINISTRY, AN IRREVOCABLE CHARITABLE TRUST,
A NON-LEGAL ENTITY,

Plaintiff,

v.

THE UNITED STATES, DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE,

Defendant.

No. Case No. 19-1905 T

URGENT COMPLAINT

1. Jurisdiction

The United States Court of Federal Claims has jurisdiction under 28 U.S.C. § 1491 since this Urgent Complaint is based upon Constitutional and Congressional/Statutory violations of a Private Mandatory Tax-Excepted Self-Supporting Ministry, an Irrevocable Charitable Trust, a non-legal entity, by IRS officers,

employees and independent contractors, together, acting as discretionless employees on behalf of the IRS.

2. Parties

Plaintiff, Dean Allen Steeves, Acting Trustee of a Private Mandatory Tax-Excepted Self-Supporting Ministry dwells at 16812 El Zorro Vista, Rancho Santa Fe, California, 92067-0045; Telephone: 858-756-8463. Kindly take note that Rancho Santa Fe is a Private Township; therefore, all mail must be addressed to Dean Allen Steeves, P.O. Box 45, Rancho Santa Fe, California 92067-0045, otherwise it will be returned.

3. Related Cases

There are no related cases filed in the United States Court of Federal Claims.

4. Statement of the Claim

This Complaint is being initiated due to the fact that several IRS officers, employees and independent contractors, together, acting as discretionless employees on behalf of the IRS, are violating Constitutional and Congressional/Statutory Law that was explicitly legislated for it to abide by, resulting in an attempted extortion of money from a Private Mandatory Tax-Excepted Self-Supporting Ministry, a non-legal entity, through Camp Noble Inc. (CNI), one of the Private Ministry's "integrated auxiliary entities" (18 U.S.C. § 872, Extortion by officers or employees of the United States, as defined in 18 U.S.C. § 3559(c)(2)).

The Private Mandatory Tax-Excepted Self-Supporting Ministry, a non-legal entity, is Constitutionally secured via the Constitution of the United States' First

Amendment and Congressionally/Statutorily recognized via Congress' Tax-Reform Act of 1969, Public Law 91-172 and the IRS' very own Code at 26 U.S.C. §§ 508 (c)(1)(A) & 6033(a)(3)(A)(i), which the IRS officers, employees and independent contractors, together, acting as discretionless employees on behalf of the IRS, are blatantly and willfully violating, thereby committing multiple "offenses" as defined in 18 U.S.C. § 3156(a)(2). As per SCOTUS' Primary Holding in the landmark case, *Chevron U.S.A. v. Natural Resources Defense Council Inc.*, 467 U.S. 837 (1984); "A government agency must conform to any clear legislative statements when interpreting and applying a Law . . . ". Congress' Tax Reform Act of 1969/Public Law 91-172, 83 Stat. Sec 508 contains very clear and unambiguous legislative statements regarding the Mandatory Tax-Excepted status for "churches" (undefined by either the IRS or Congress) and their "integrated auxiliaries".

As evidence of our "good faith" effort to resolve this matter peacefully and amicably via Administrative Remedy, I have included, as part of this Urgent Complaint, copies of several Notices the Private Ministry sent over the past 15 months to different IRS locations throughout the country in an effort to have the IRS comply with the Constitutional and Congressional/Statutory Law explicitly legislated for it to adhere to; however, not a single Notice was responded to nor inquired about from any of the IRS locations prior to the IRS letter received by CNI on 12/05/2019, which is discussed further below.

Meantime, on 11/18/2019, CNI received IRS Ogden UT's Notice of Intent to Levy the Private Mandatory Tax-Excepted Self-Supporting Ministry through CNI, which if enacted will render irreparable injury to the

Private Mandatory Tax-Excepted Self-Supporting Ministry and CNI, one of its "integrated auxiliary entities". In accordance with 28 U.S.C. § 2201, both the IRS and the United States courts are barred from making a "declaration of status" with regard to federal income taxes and federal income tax Laws, leaving only the living man or woman to make such "declaration of status" and I, Dean Allen Steeves, do asseverate that I am the Acting Trustee of a Private Mandatory Tax-Excepted Self-Supporting Ministry, of which CNI is an "integrated auxiliary entity" and therefore is a Non-Taxpayer, in accordance with the Law stated above. Therefore, this action on the part of IRS Ogden UT is a trespass and violation of several Statutes, a few of which are 18 U.S.C. § 876(b), Mailing threatening communications; 18 U.S.C. § 472, Uttering counterfeit obligations or securities and 18 U.S.C. § 513(a)(c)(1)(3)(A), Securities of the States and private entities; however, as stated in my 11/27/2019 Notice to IRS Ogden UT, the Private Ministry's fervent desire, in lieu of filing criminal complaints and personal suits against the IRS officers, employees and independent contractors, together, acting as discretionless employees on behalf of the IRS (28 U.S.C. § 2671) if any irreparable injury ensues (28 U.S.C. § 2679(b)(2)(A),(B); 42 U.S.C. § 1983; U.S. District Court case, *Long v. Rasmussen* (D.C.) 281 F. 236)), as well as pursuing additional options available to the Private Ministry, is to resolve this matter peacefully and amicably by having the IRS abide by the Constitutional and Congressional/Statutory Law explicitly legislated for it to obey.

In response to the above Notice of Intent to Levy, which completely ignored the prior Notice sent on 10/10/2019 responding to IRS Ogden UT's 2009/2010

fraudulent Tax Bills received by CNI on 9/27/2019, and remaining in concert with our "good faith" effort to reconcile this matter peacefully and amicably via Administrative Remedy, I, on 11/27/2019, sent IRS Ogden UT, via Fed Ex Overnight, another Notice along with IRS Form 12153 requesting a formal hearing at the local IRS office in San Marcos California. Said Notice, Form 12153 and the Ogden UT Notice of Intent to Levy are included as part of this Urgent Complaint.

On 12/05/2019 CNI received an IRS Ogden UT letter signed by a Program Manager, Deborah K. Allan, referencing the Private Ministry's Notice sent to them on 10/10/2019 (referenced above); however, there was no mention of the most recent Notice sent on 11/27/2019. Further, said letter contained no response regarding CNI's request for a local hearing. Further, said letter stated IRS Ogden UT was taking an additional 60 days from 12/02/2019 to issue a complete response regarding CNI; however, said letter did not address whether the 60-day extension included a stay on IRS Ogden UT's Notice of Intent to Levy the Private Mandatory Tax-Excepted Self-Supporting Ministry through CNI. I immediately called the IRS Ogden UT office via the toll-free number provided in said letter; however, was unable to get anyone on the line after being on hold for almost an hour and a half. Therefore, on 12/06/2019 I sent another overnight Notice to IRS Ogden UT stating I would give them until 5 PM (PST) on 12/12/2019 to contact me by telephone and let me know whether the 60-day extension included a stay of execution on the Notice of Intent to Levy. The IRS' 12/02/2019 letter and my 12/06/2019 Notice are also included as part of this Urgent Complaint. Further, as

of 5 PM (PST) on 12/12/2019 IRS Ogden UT had not responded.

5. Relief

IRS Ogden UT's lack of timely response to my Notice on 12/06/2019 instructing IRS Ogden UT to contact me by 5 PM (PST) on 12/12/2019 leaves the Private Ministry and CNI, its "integrated auxiliary entity", exposed to irreparable harm if said Notice of Intent to Levy is acted upon by IRS Ogden UT on December 18, 2019, as the Notice implies. Therefore, Plaintiff requests this court to issue an immediate stay on IRS Ogden UT's Notice of Intent to Levy and further, Plaintiff requests this court to enjoin IRS Ogden UT to respond to this court as to why the IRS is not obeying the Constitutional and Congressional/ Statutory Law explicitly legislated for it to obey which, as stated above, is the First Amendment to the United States Constitution, Congress' Tax Reform Act of 1969, Public Law 91-172 and 26 U.S.C. §§ 508(c)(1)(A) & 6033 (a)(3)(A)(i). Further, reporting this criminal behavior on the part of the IRS complies with the requirements of 18 U.S.C. § 4 (Misprision of Felony).

I, Dean Allen Steeves, hereby asseverate, understanding the liability and penalty for not telling the truth under the Laws of these United States of America, that the foregoing declaration is true and correct to the best of my knowledge and belief, not intended to be misleading. (*Gordon v. Idaho*, U.S. Court of Appeals, 9th Circuit, 1985).

Respectfully submitted, signed this day, December 12, 2019.

By, /s/ Dean Allen Steeves
Acting Trustee
Acting Trustee of a Private
Mandatory Tax-Excepted
Self-Supporting Ministry[1]

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[1] 508(c)(1)(a) status is applicable in all 50 states and recognized internationally by The Hague through the United Nations Charter.