

NOTE: This order is nonprecedential.

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

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**GARLAND E. WILLIAMS,**  
*Plaintiff-Appellant*

**v.**

**UNITED STATES,**  
*Defendant-Appellee*

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2024-2356

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Appeal from the United States Court of Federal Claims  
in No. 1:24-cv-00511-PSH, Judge Philip S. Hadji.

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**ON MOTION**

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Before DYK, PROST, and CHEN, *Circuit Judges*.

PER CURIAM.

**O R D E R**

Garland E. Williams moves for leave to proceed *in forma pauperis* on appeal from the judgment of the United States Court of Federal Claims dismissing his complaint for lack of jurisdiction. ECF No. 6. We construe his motion and his opening brief as a challenge to the Court of Federal Claims's certification under 28 U.S.C. § 1915(a)(3) that any

APPX-A-1

such appeal would not be taken in good faith. We conclude that the appeal is frivolous and therefore dismiss. See 28 U.S.C. § 1915(e)(2)(B) (providing for dismissal at any time upon determination that an appeal is frivolous).

After several unsuccessful attempts to challenge state child support orders in federal district court, Mr. Williams filed suit in the Court of Federal Claims in 2021 challenging the garnishment of his federal tax refunds to pay those orders. In January 2023, this court affirmed the dismissal of that complaint for lack of jurisdiction. See *Williams v. United States*, No. 2022-1712, 2023 WL 193163 (Fed. Cir. Jan. 17, 2023). Undaunted, Mr. Williams filed this complaint in April 2024, again challenging the garnishment of years of his tax refunds and arguing that his taxpayer's return information had been improperly disclosed. The Court of Federal Claims dismissed the complaint for want of jurisdiction on July 26, 2024, and certified that an appeal by Mr. Williams would not be brought in good faith.

We dismiss the appeal as frivolous. This court previously made clear to Mr. Williams that 26 U.S.C. § 6402(g) barred the Court of Federal Claims from hearing any action to restrain or review the Department of the Treasury's offset of his tax refunds to enforce a state child support order or bring an action in that court against the state. Nonetheless, Mr. Williams again raises the issue before us, without making any cogent argument why a different outcome is warranted here. The Court of Federal Claims was also clearly correct that it lacked jurisdiction over any claim of unauthorized disclosure of taxpayer information because jurisdiction over such claims lies exclusively in federal district court under 26 U.S.C. § 7431(a). See *Taylor v. United States*, 616 F. App'x 423, 425 (Fed. Cir. 2015). Because Mr. Williams's arguments do not present a nonfrivolous issue for appeal, we deny his motion to proceed *in forma pauperis* and dismiss under § 1915(e)(2)(B).

Accordingly,

WILLIAMS v. US

3

IT IS ORDERED THAT:

(1) ECF No. 6 is denied, and the appeal is dismissed pursuant to 28 U.S.C. § 1915(e)(2)(B).

(2) Each side shall bear its own costs.

FOR THE COURT



Jarrett B. Perlow  
Clerk of Court

March 20, 2025  
Date

APPX-A-3

# United States Court of Appeals for the Federal Circuit

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GARLAND E. WILLIAMS,  
*Plaintiff-Appellant*

v.

UNITED STATES,  
*Defendant-Appellee*

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2024-2356

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Appeal from the United States Court of Federal Claims  
in No. 1:24-cv-00511-PSH, Judge Philip S. Hadji.

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## MANDATE

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In accordance with the judgment of this Court, entered March 20, 2025, and pursuant to Rule 41 of the Federal Rules of Appellate Procedure, the formal mandate is hereby issued.

FOR THE COURT

May 12, 2025  
Date

  
Jarrett B. Perlow  
Clerk of Court

APPX-B-4

## In the United States Court of Federal Claims

**GARLAND E. WILLIAMS,**

*Plaintiff,*

v.

**THE UNITED STATES,**

*Defendant.*

No. 24-511

Filed: July 26, 2024

*Garland E. Williams, pro se, for Plaintiff.*

*Tara K. Hogan, Assistant Director, Patricia M. McCarthy, Director, Commercial Litigation Branch, Brian M. Boynton, Principal Deputy Assistant Attorney General, Civil Division, United States Department of Justice, Washington, D.C., for Defendant.*

### OPINION AND ORDER

**HADJI, Judge.**

In his latest effort to avoid paying any court-ordered child support, Plaintiff Garland E. Williams, *pro se*, filed a complaint before this Court alleging that the Department of the Treasury withheld portions of his tax refund payments in violation of his Fifth Amendment protection against unlawful takings and improperly disclosed his personal information in connection with the enforcement of his Kansas state child support obligations. Compl. at 35-39, 56-63, ECF 1.<sup>1</sup> Before the Court is Plaintiff's Motion to Proceed *in Forma Pauperis* (IFP) (ECF 2) and the Government's Motion for Summary Dismissal. (Def.'s Mot., ECF 8). For the following reasons, the Court **GRANTS** the Government's Motion for Summary Dismissal (ECF 8) and **DENIES** as moot Plaintiff's Motion to Proceed *in Forma Pauperis* (ECF 2).

### BACKGROUND

In a failed effort to avoid making partial contributions to his court-ordered child support obligations spanning nearly a decade, Plaintiff has brought several claims in this

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<sup>1</sup> ECF 1 includes two separately paginated documents. "Compl." refers to the document entitled "Complaint," which starts on page 7 of ECF 1.

Court and various United States district courts challenging the Internal Revenue Service's (IRS) statutorily authorized garnishments of his tax refunds.

For example, in 2015, Plaintiff brought a complaint in the United States District Court for the Eastern District of Louisiana, alleging that child support orders from the States of Kansas and Louisiana were "fraudulent and violate[d] his constitutional rights." *Williams v. Kan. State Dep't of Soc. & Rehab. Serv.*, No. 14-CV-01663, 2015 WL 1272783, at \*1 (E.D. La. Mar. 19, 2015). The district court dismissed the complaint, finding that none of the entities Plaintiff named in his lawsuit could be sued under 42 U.S.C. § 1983. *Id.* at \*3-5.

Subsequently, in 2016, Plaintiff filed a complaint in the United States District Court for the Eastern District of Louisiana related to the enforcement of his child support orders, complaining about the actions of, among others: Don Johnson, former Secretary of the Kansas Department of Social Rehabilitation Services; Lori L. Yockers, a Kansas hearing officer; and Rebecca S. Kennedy, a Louisiana hearing officer. *See Williams v. U.S. Dep't of Just.*, No. 16-38, 2016 WL 1039560, at \*1 (E.D. La. Feb. 22, 2016), *R. & R. adopted*, No. 16-38, 2016 WL 1031289 (E.D. La. Mar. 14, 2016). In his Report and Recommendation, the United States Magistrate Judge noted that Plaintiff argued (once again) that the enforcement of child support orders in Kansas and Louisiana were fraudulent and violated his constitutional rights, and then recommended that the court dismiss the action as frivolous pursuant to 28 U.S.C. § 1915(e)(2)(B)(i). *Id.* at \*1-2. *See also Williams v. U.S. Dep't of Just.*, No. 1:15CV-111-GNS, 2016 U.S. Dist. LEXIS 50656, at \*2-6 (W.D. Ky. Apr. 15, 2016) (dismissing Plaintiff's claim related to the enforcement of his child support orders because there was "simply no reason for Plaintiff to have filed this case in Kentucky" and finding that transfer of the case would not be in the interest of justice because of the number of related claims Plaintiff had previously filed).

Most recently, and most relevant to this matter, in 2023, the Federal Circuit upheld this Court's finding that this Court does not have jurisdiction to hear claims relating to Plaintiff's tax refund garnishment under 26 U.S.C. § 6402 because these offsets were used to pay a debt Plaintiff owed to a Kansas state agency. *Williams v. United States*, No. 2022-1712, 2023 WL 193163, at \*2 (Fed. Cir. 2023 Jan. 17, 2023). Nevertheless, Plaintiff has filed yet another case challenging the IRS' garnishment of his tax refunds to satisfy his child support debts.

In the instant case, Plaintiff raises three principal claims relating to the offset of his tax refunds and the disclosure of his personal information in connection with the enforcement of his Kansas state child support obligations. First, Plaintiff challenges the Treasury's offsets of his tax refunds to pay debts Plaintiff owed to Kansas Child Support Services; these debts arose from Plaintiff's failure to pay child support and occurred in 2001, 2007, 2009-2010, 2013, and 2015-2018. Compl. at 13-27, 52. Second, Plaintiff alleges that these offsets amounted to a Fifth Amendment taking. Compl. at 35-39. Lastly, Plaintiff alleges that, in the process of withholding his tax refunds, the Treasury illegally disclosed Plaintiff's personal information to Kansas Child Support Services. Compl. at 52,

56-63. Plaintiff seeks millions in compensatory damages, interest, and punitive damages. Compl. at 70-75.

Along with his Complaint, Plaintiff also filed an application to proceed IFP. ECF 2. The Government opposes Plaintiff's IFP request because of Plaintiff's "extensive history of frivolous litigation" and moved to dismiss the Complaint pursuant to 28 U.S.C. § 1915(e). Def.'s Mot. at 1, 6.

### DISCUSSION

This Court, like all federal courts, is a court of limited jurisdiction; its jurisdiction is generally defined by the Tucker Act, 28 U.S.C. § 1491. *See Southfork Sys., Inc. v. United States*, 141 F.3d 1124, 1132 (Fed. Cir. 1998). The Tucker Act "gives the court authority to render judgment on certain monetary claims against the United States." *RadioShack Corp. v. United States*, 566 F.3d 1358, 1360 (Fed. Cir. 2009) (citing 28 U.S.C. § 1491(a)(1)). The Tucker Act itself, however, "does not create a substantive cause of action." *Fisher v. United States*, 402 F.3d 1167, 1172 (Fed. Cir. 2005). Instead, "a plaintiff must identify a separate source of substantive law that creates the right to money damages." *Id.* "[T]he absence of a money-mandating source [is] fatal to the court's jurisdiction under the Tucker Act." *Id.* at 1173.

If the Court determines that it lacks subject-matter jurisdiction, it must dismiss the action. Court of Federal Claims Rule 12(h)(3); *Steel Co. v. Citizens for a Better Env't*, 523 U.S. 83, 94 (1998). Although *pro se* litigants are generally held to a lower standard in pleading and proving the existence of subject-matter jurisdiction, *see Hughes v. Rowe*, 449 U.S. 5, 9 (1980), they nonetheless "bear[] the burden of establishing subject matter jurisdiction by a preponderance of the evidence." *Reynolds v. Army & Air Force Exch. Serv.*, 846 F.2d 746, 748 (Fed. Cir. 1988). When considering a motion to dismiss for lack of subject-matter jurisdiction brought pursuant to Court of Federal Claims Rule 12(b)(1),<sup>2</sup> "a court must accept as true all undisputed facts asserted in the plaintiff's complaint and draw all reasonable inferences in favor of the plaintiff." *Trusted Integration, Inc. v. United States*, 659 F.3d 1159, 1163 (Fed. Cir. 2011).

This Court lacks jurisdiction to hear Plaintiff's claim regarding the offsets of his tax refunds under 26 U.S.C. § 6402. *See* Compl. at 43-45. Plaintiff alleges that the Treasury improperly remitted proceeds from his tax refunds to Kansas Child Support Services. Compl. at 13-27. As the Federal Circuit has already held in a previous action brought by Plaintiff under 26 U.S.C. § 6402, the Secretary of the Treasury must "reduce a person's tax refund by 'the amount of any past-due support' and remit that amount to the state." *Williams v. United States*, No. 2022-1712, 2023 WL 193163, at \*1 (Fed. Cir. Jan. 17, 2023). Subsection (g), however, prohibits this Court "from hearing [Plaintiff's] claim

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<sup>2</sup> Court of Federal Claims Rule 12(b)(1) is the same as Federal Rule of Civil Procedure 12(b)(1). *Compare* RCFC 12(b)(1) *with* Fed. R. Civ. P. 12(b)(1).

against the Department of the Treasury to recover the amount deducted.” *Id.* at \*2. As the Federal Circuit reasoned:

Subsection (g) only allows a taxpayer to bring action against the Federal agency or state claiming the debt. Here, [Plaintiff] alleged that the entity claiming his debt was the State of Kansas, not the Department of the Treasury. Thus, [Plaintiff] would need to bring action against the state of Kansas and [this Court] lacks jurisdiction over state actors.

*Id.* Because 26 U.S.C. § 6402(g) only allows Plaintiff to bring a claim against the agency claiming his debt (i.e., the State of Kansas), this Court does not have jurisdiction to hear Plaintiff’s claims regarding the offsets of his tax refunds.

Furthermore, with respect to his tax refund offsets, Plaintiff alleges that he was not afforded the process due to him under 26 U.S.C. § 664(a). *See* Compl. at 36-38. This Court, however, has addressed Plaintiff’s argument on this ground in previous litigation and found that 26 U.S.C. § 664(a) is not money mandating and “governs state action,” over which this Court does not have jurisdiction. *Williams v. United States*, No. 21-cv-1632, 2022 WL 838301, at \*3 (Fed. Cl. Mar. 21, 2022). Therefore, this Court does not have jurisdiction to hear Plaintiff’s claims alleging a violation of due process under 26 U.S.C. § 664(a). *See Id.*

Similarly, Plaintiff argues that he was denied due process under the Fifth Amendment. Compl. at 35-36. However, the Fifth Amendment, is not a “sufficient basis for jurisdiction because [it does] not mandate payment of money by the government.” *LeBlanc v. United States*, 50 F.3d 1025, 1028 (Fed. Cir. 1995) (citing *Carruth v. United States*, 627 F.2d 1068, 1081 (Ct. Cl. 1980)). Therefore, this Court does not have jurisdiction to hear Plaintiff’s Fifth Amendment due process argument.

With respect to Plaintiff’s allegations of the unauthorized disclosure of his personal information, the Court lacks jurisdiction to hear these claims. Under 26 U.S.C. § 7431(a), a taxpayer can bring a cause of action against the Treasury in a *district court* of the United States to address the unauthorized disclosure of taxpayer information. *Taylor v. United States*, 616 Fed. App’x 423, 424-25 (Fed. Cir. 2015). Because this Court is not a United States district court,<sup>3</sup> this Court does not have jurisdiction to hear claims arising from the unauthorized disclosure of taxpayer information under 26 U.S.C. § 7431(a). *Ghaffari v. United States*, 125 Fed. Cl. 665, 668 (2016) (citing *Taylor*, 616 Fed. App’x at 425).

Likewise, this Court does not have jurisdiction to consider claims based on the other statutes and legal authorities cited by Plaintiff. These laws either do not mandate

<sup>3</sup> Congress established the Court of Federal Claims under Article I of the United States Constitution. 28 U.S.C. § 171(a). In contrast, federal district courts are created under the authority of Article III of the United States Constitution. *Int’l Longshoremen’s & Warehousemen’s Union v. Juneau Spruce Corp.*, 342 U.S. 237, 238 (1952) (“The words ‘district court of the United States’ commonly describe constitutional courts created under Article III of the Constitution...”). As such, the Court of Federal Claims is a distinct entity from a federal district court.



compensation by the federal government for damages sustained (e.g., Article III, Section 2; 42 U.S.C. §§ 652, 654; 26 U.S.C. §§ 6103, 7803; 12 U.S.C. §§ 1, 3402, 3404-08, 4306; 31 U.S.C. §§ 3729, 3802), or these laws vest jurisdiction exclusively in the federal district courts (e.g., 12 U.S.C. § 3417; 26 U.S.C. §§ 7431, 7433).

Because this Court does not have jurisdiction to hear any of the aforementioned claims, this Court must dismiss the Complaint under Rule 12(b)(1).

### **CONCLUSION**

For the foregoing reasons, the Government's Motion to for Summary Dismissal (ECF 8) is **GRANTED**. The Court certifies, pursuant to 28 U.S.C. § 1915(a)(3), that any appeal filed by Plaintiff would not be taken in good faith. Plaintiff's Motion to Proceed *in Forma Pauperis* (ECF 2) and remaining pending motions (ECF 13 and 14) are thus **DENIED** as moot. Due to the inclusion of personally identifiable information, the Clerk of Court is **DIRECTED** to seal Plaintiff's Motion for Leave to File Motion to Produce (ECF 13) pursuant to Rule 5.2. The Clerk of Court is further **DIRECTED** to enter judgment accordingly.

**IT IS SO ORDERED.**



**PHILIP S. HADJI**  
Judge

**In the United States Court of Federal Claims**

**No. 24-511 C**

**Filed: July 26, 2024**

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**GARLAND E. WILLIAMS,**  
**Plaintiff,**

**v.**

**THE UNITED STATES,**  
**Defendant.**

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**JUDGMENT**

Pursuant to the court's Opinion and Order, filed July 26, 2024, granting defendant's motion for summary dismissal,

IT IS ORDERED AND ADJUDGED this date, pursuant to Rule 58, that plaintiff's complaint is dismissed for lack of jurisdiction.

Lisa L. Reyes  
Clerk of Court

By: Ashley Reams  
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. Effective December 1, 2023, the appeals fee is \$605.00.

**APPX-D-10**

## In the United States Court of Federal Claims

GARLAND E. WILLIAMS,

*Plaintiff,*

v.

THE UNITED STATES,

*Defendant.*

No. 24-511

(Filed: October 22, 2024)

### ORDER

On July 26, 2024, the Court issued an Opinion dismissing this matter based on a lack of subject matter jurisdiction. *Williams v. United States*, No. 24-511, 2024 WL 3549213, at \*1 (Fed. Cl. July 26, 2024). The Clerk of Court entered judgment accordingly. ECF 20. On August 23, 2024, Plaintiff Garland E. Williams filed a Motion for Reconsideration pursuant to Court of Federal Claims Rule 59, asking the Court to reconsider its Opinion and vacate judgment. ECF 21. For the following reasons, the Court **DENIES** Plaintiff's Motion.

Court of Federal Claims Rule 59 governs motions for reconsideration and provides that the Court may grant a new trial or motion for reconsideration:

(A) for any reason for which a new trial has heretofore been granted in an action at law in federal court; (B) for any reason for which a rehearing has heretofore been granted in a suit in equity in federal court; or (C) upon the showing of satisfactory evidence, cumulative or otherwise, that any fraud, wrong, or injustice has been done to the United States.

#### Rule 59(a)(1).

This Court has discretion to “grant a motion for reconsideration when there has been an intervening change in the controlling law, newly discovered evidence, or a need to correct clear factual or legal error or prevent manifest injustice.” *Biery v. United States*, 818 F.3d 704, 711 (Fed. Cir. 2016) (quoting *Young v. United States*, 94 Fed. Cl. 671, 674 (2010)). However, a plaintiff seeking reconsideration must demonstrate “extraordinary circumstances,” *Lee v. United States*, 130 Fed. Cl. 243, 250 (2017), and may not use the motion as a tool to “relitigate old matters, or to raise arguments or present evidence that could have been raised prior to the entry of judgment.” *Exxon Shipping Co. v. Baker*, 554 U.S. 471, 485 n.5 (2008) (quoting 11 C. Wright & A. Miller, *Federal Practice and Procedure* § 2810.1, pp. 127–128 (2d ed.1995)).

Plaintiff's Motion, while difficult to decipher, appears to challenge the Court's dismissal of his case and includes conclusory allegations of error and general assertions that the Court misinterpreted his claims. Specifically, Plaintiff first takes issue with the Court's dismissal of his

Fifth Amendment takings claims.<sup>1</sup> ECF 21-1 at 17-18. Plaintiff quotes the Court as saying that the entirety of his Fifth Amendment claims are not money mandating and thus outside the jurisdiction of this Court. *Id.* This is incorrect. The language in the Court's Opinion that Plaintiff takes issue with, read in context, states that Fifth Amendment *due process* claims are not money-mandating and therefore non-jurisdictional. *Williams*, 2024 WL 3549213, at \*3. Both the immediately preceding and the immediately following sentences explicitly reference Plaintiff's Fifth Amendment due process claim, *id.*, contextualizing the cited language and limiting it accordingly. The Court admittedly could have been more precise with its language, but the Court never held that Fifth Amendment takings claims are not money-mandating or that the Court lacks jurisdiction over all such claims. Therefore, Plaintiff fails to allege any error in the Court's quoted language.

Also, while Plaintiff is correct that Fifth Amendment takings claims can fall within the jurisdiction of this Court, that does not mean his particular takings claims are properly before the Court. In its Opinion, the Court separately considered and dismissed Plaintiff's tax offset claims, here characterized as takings claims, for lack of jurisdiction based on the statutory bar in 26 U.S.C. § 6402(g). *Williams*, 2024 WL 3549213, at \*3. As stated in this Court's Opinion, the Federal Circuit previously considered Plaintiff's claims, and held that Section 6402(g) provides that "[n]o Court of the United States shall have jurisdiction to hear any action ... brought to restrain or review a reduction authorized by subsection (c)," including Plaintiff's tax offset claims. *Williams v. United States*, No. 2022-1712, 2023 WL 193163, at \*1 (Fed. Cir. Jan. 17, 2023) (*Williams I*). Here, Plaintiff challenges the same tax offsets at issue in *Williams I*, despite the Federal Circuit previously finding that such claims are barred. ECF 1 at 19-27; *id.* at 2. The Court agrees with the Government that Plaintiff "cannot avoid the jurisdictional bar set forth in 26 U.S.C. § 6402 by repackaging his challenge to the tax refund offsets as a claim for just compensation." ECF 23 at 6 (citing *Norsk Hydro Can., Inc. v. United States*, 472 F.3d 1347, 1355 (Fed. Cir. 2006) (explaining that courts must look to the "true nature of the action" in ascertaining whether jurisdiction exists)). Therefore, this Court is barred from adjudicating Plaintiff's tax offset claims, even those now recharacterized as takings claims, and properly found it lacked jurisdiction.

In addition to recharacterizing his tax offsets claims as takings claims, Plaintiff now also recharacterizes them as claims based on the violation of the False Claims Act (FCA), 31 U.S.C. § 3729. ECF 21-1 at 21. However, for the reasons outlined above, repackaging a tax claim as a FCA claim is also barred by 26 U.S.C. § 6402(g). Furthermore, FCA claims are required to be brought before a district court, 31 U.S.C. § 3730(h)(2), which this Court is not.<sup>2</sup> Therefore, the Court fully

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<sup>1</sup> To the extent Plaintiff challenges the Court's dismissal of his due process claims, his argument is without merit. The Court of Federal Claims does not have jurisdiction over claims under the due process clause of the Fifth Amendment. *Collins v. United States*, 67 F.3d 284, 288 (Fed. Cir. 2024).

<sup>2</sup> Congress established the Court of Federal Claims under Article I of the United States Constitution. 28 U.S.C. § 171(a). In contrast, federal district courts are created under the authority of Article III of the United States Constitution. *Int'l Longshoremen's & Warehousemen's Union v. Juneau Spruce Corp.*, 342 U.S. 237, 238 (1952) ("The words 'district court of the United States' commonly describe constitutional courts created under Article III of the Constitution..."). As such, the Court of Federal Claims is a distinct entity from a federal district court.

Second, Plaintiff seems to challenge the Court's characterization of his litigation history as frivolous. But any such grievance is wholly lacking in factual support. Although the Court recognized that others described his prior lawsuits as frivolous, at no point did the Court itself characterize Plaintiff's claims as frivolous.<sup>3</sup> That said, the Court does recognize Plaintiff's long history of filing repetitive and unintelligible suits seeking relief from the enforcement of child support orders which he has brought under various theories, and which have been dismissed by multiple courts. *See, e.g., Williams v. United States*, No. 2022-1712, 2023 WL 193163, at \*2 (Fed. Cir. 2023 Jan. 17, 2023); *Williams v. Kan. State Dep't of Soc. & Rehab. Serv.*, No. 14-CV-1663, 2015 WL 1272783, at \*1 (E.D. La. Mar. 19, 2015); *Williams v. U.S. Dep't of Just.*, No. 16-CV-38, 2016 WL 1039560, at \*1 (E.D. La. Feb. 22, 2016); *R. & R. adopted*, No. 16-38, 2016 WL 1031289 (E.D. La. Mar. 14, 2016); *Williams v. U.S. Dep't of Just.*, No. 15-CV-111-GNS, 2016 WL 1532254, at \*2-6 (W.D. Ky. Apr. 15, 2016). Plaintiff's cumulative filings indicate the great length he has gone to thwart his responsibility to remit child support payments, and no court, including this Court, has found any merit to his efforts. Again, motions for reconsideration do not serve as an opportunity to relitigate exhausted claims, and Plaintiff presents no change in law, new evidence, or error that justifies reconsideration. *Exxon Shipping Co.*, 554 U.S. at 485 n.5. Therefore, the Court maintains its certification pursuant to 28 U.S.C. § 1915(a)(3) that any appeal of Plaintiff's case would not be taken in good faith, including the one filed in this matter on September 20, 2024.

Finally, Plaintiff also cites 28 U.S.C. § 1631, which the Court takes to mean he challenges its decision not to transfer this matter to another Court with jurisdiction. ECF 21-1 at 12. Pursuant to 28 U.S.C. § 1631, transfer is appropriate when three conditions are met: (1) the transferring court lacks jurisdiction; (2) jurisdiction lies in another court; and (3) transfer is in the interest of justice. *Zoltek Corp. v. United States*, 672 F.3d 1309, 1314 (Fed. Cir. 2012) (citing 28 U.S.C. § 1631). Determination of whether to transfer "rests within the sound discretion of the transferor court, and the Court may decline to transfer the case '[i]f such transfer would nevertheless be futile given the weakness of plaintiff's case on the merits.'" *Spencer v. United States*, 98 Fed. Cl. 349, 356 (2011). As outlined above, Plaintiff's claims primarily stem from tax offsets which are not within the jurisdiction of any federal court pursuant to 26 U.S.C. § 6402. Therefore, because 28 U.S.C. § 1631 only contemplates transfer to federal courts, transfer is not appropriate because no federal court would have jurisdiction. *See* 28 U.S.C. § 610; 26 U.S.C. § 6402. With respect to any other claims raised which are not barred by § 6402, the Court also declines transfer. Plaintiff's filings are extraordinarily challenging to decipher such that the Court cannot identify any court to which transfer would be appropriate on the basis of both subject-matter jurisdiction and personal jurisdiction. *See Metzinger v. Dep't of Veterans Affs.*, 20 F.4th 778, 780 (Fed. Cir. 2021) ("A proper 28 U.S.C. § 1631 transfer requires both that the transferor court lack jurisdiction and that the transferee court have it."). Since the Court cannot determine with any reasonable certainty which Court would have jurisdiction over Plaintiff's claims, the Court finds that transfer under 28 U.S.C. § 1631 is not appropriate.

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<sup>3</sup> Indeed, the word "frivolous" only appears twice in the Court's Opinion: (1) once in recounting a United States Magistrate Judge's recommendation that a district court dismiss Plaintiff's action as frivolous; and (2) once in acknowledging the Government's opposition to Plaintiff's *in forma pauperis* application on grounds of Plaintiff's history of frivolous litigation. ECF 19 at 2-3.

For the aforementioned reasons, Plaintiff's Motion for Reconsideration is **DENIED**.  
**IT IS SO ORDERED.**

s/ Philip S. Hadji  
PHILIP S. HADJI  
Judge