

In the United States Court of Federal Claims

No. 05-1081T

(Filed: March 28, 2006)

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*
CHARLES J. and KAREN J. *
PETERSEN, *
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Plaintiffs, *
*
v. *
*
THE UNITED STATES, *
*
Defendant. *
***** *

Charles J. Petersen and Karen J. Petersen, appearing pro se, Anoka, MN.

George L. Squires, with whom were Eileen J. O'Connor, Assistant Attorney General, and David Gustafson, Acting Chief, Court of Federal Claims Section, United States Department of Justice, Tax Division, Washington, D.C., for Defendant.

OPINION AND ORDER

WHEELER, Judge¹

On October 12, 2005, Plaintiffs Charles J. and Karen J. Petersen filed their *pro se* Complaint in this action, along with an Application for Writ of Habeas Corpus, a Motion for Preliminary Injunction, and a lengthy supporting Affidavit. Plaintiffs allege that they are citizens of the “sovereign nation of Minnesota,” and they claim relief under the Constitution, Article 4, Section 2, and the Fourth, Fifth, and Seventh Amendments.

¹ This case was transferred to Judge Thomas C. Wheeler on December 9, 2005, pursuant to Rule 40.1(b) of the Rules of the Court of Federal Claims.

Plaintiffs' pleadings, while not a model of clarity, seem to allege that Plaintiffs should be protected or immunized from one or more criminal investigations or prosecutions by the Secretary of the Treasury, the Internal Revenue Service, or the United States. Plaintiffs also claim that no tax should be imposed upon them for unspecified compensation they have received in exchange for personal labor. With regard to the Application for Writ of Habeas Corpus, there is nothing in the Complaint indicating that Plaintiffs are in custody. However, Plaintiffs claim here that they were "born in the sovereign nations of Oregon and Wisconsin" and that "material facts were withheld" inducing them to submit tax forms and become taxpayers. They maintain that they are guaranteed certain inalienable rights by the Constitution, including "life, liberty, and the pursuit of happiness (property)." Plaintiffs ask the Court to issue a declaratory judgment that there is no legal authority under which the United States can tax compensation earned by either or both of the Plaintiffs in exchange for their personal labor as "citizens of the republic of Minnesota."

On February 8, 2006, Defendant filed a motion under RCFC 12(b)(1) to dismiss the Complaint for lack of subject matter jurisdiction. Plaintiffs have not filed any response to Defendant's motion. As Defendant points out, Plaintiffs have failed to make any demand for a money judgment. The Court does not have jurisdiction over claims seeking immunity from criminal investigations, criminal prosecutions, or impositions of tax.² Similarly, this Court is without authority to consider the issuance of a writ of habeas corpus. See 28 U.S.C. § 2241(a); Ledford v. United States, 297 F.3d 1378, 1381 (Fed. Cir. 2002); Beale v. United States, 69 Fed. Cl. 234, 235 (2005). The allegation that the United States cannot tax compensation earned in exchange for personal labor has no basis in fact or law. See 26 U.S.C. § 61(a)(1); Ledford, 297 F.3d at 1381.

While it is true that *pro se* litigants are afforded leeway in presenting their causes of action to the Court, see, e.g., Forshey v. Principi, 284 F.3d 1335, 1357-58 (Fed. Cir. 2002), the Court cannot expand to hear matters over which it does not have subject matter jurisdiction. Beale, 69 Fed. Cl. at 235. The Court does have jurisdiction to hear "taking" claims under the Fifth Amendment, where an allegation is made that private property has been taken for a public purpose without just compensation. 28 U.S.C. § 1491. Plaintiffs have referenced the Fifth Amendment in their Complaint, but they have not alleged that any "taking" under the Fifth Amendment has occurred.

From the pleadings filed, the Court finds beyond doubt that there is no set of facts upon which Plaintiffs would be entitled to relief. See Haines v. Kerner, 404 U.S. 519, 521

² The Court does have jurisdiction to issue declaratory relief regarding the tax structure of such entities as charities or private foundations, see 28 U.S.C. § 1507 and 26 U.S.C. § 7428, but those statutes are not material here.

(1972); Beale, 69 Fed. Cl. at 237. Accordingly, Defendant's motion to dismiss the Complaint for lack of subject matter jurisdiction is GRANTED. The Clerk of the Court is instructed to DISMISS Plaintiffs' Complaint without prejudice.

IT IS SO ORDERED.

THOMAS C. WHEELER
Judge