UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI

TERRY LEE HINDS, Plaintiff, v. JOSEPH R. BIDEN, JR, et al., Defendants.	Case No. 4:25-cv-47-AGF

UNITED STATES'[1] REPLY IN SUPPORT OF ITS MOTION TO DISMISS

The United States moved to dismiss Plaintiff Terry Lee Hinds's Petition for either or both of two reasons. (ECF Nos. 12–13.) First, Hinds failed to file a pleading that complies with the "short and plain statement" requirement in Rule 8. So the Court should dismiss his Petition under Rule 41(b). Second, the Court lacks subject matter jurisdiction over this lawsuit because the United States has not waived its sovereign immunity. To the contrary, the suit is specifically precluded by the Anti-Injunction Act, 26 U.S.C. § 7421(a), and/or the tax exception to the Declaratory Judgment Act, 26 U.S.C. § 2201(a), because Hinds seeks to restrain the assessment and collection of taxes. Thus, the Court should dismiss his Petition under Rule 12(b)(1).

Hinds filed a 94-page brief in opposition. (ECF No. 15.) The Court struck this brief because it flouted the Court's page limits. (Order, ECF No. 19.) In response to the Court's order, Hinds filed a 30-page opposition (ECF No. 28) and nine other filings, totaling 107 pages (ECF Nos. 21–27, 29–30). Thus, the result of Hinds's "compliance" with the Court's order that he

[1] A suit against an official of the federal government in the officer's official capacity is treated as a suit against the United States. *Coleman v. Espy,* 986 F.2d 1184, 1189 (8th Cir. 1993).

reduce the length of his 94-page brief was 137 total pages of filings. Despite his verbosity, Hinds's arguments, as far as they can be understood, provide no reason the Court should not grant the United States' motion to dismiss.

I. Hinds Fails to Show that His Petition Should Not Be Dismissed for Failure to Comply with Rule 8.

Hinds suggests that his 249-page Petition complies with Rule 8 because he claims to have found a 153-page complaint that was filed in another case.[2] Hinds shows no connection between the subject matter of that case and his Petition that would his support his citation. And the fact that Hinds's best example is (even according to Hinds) barely half as long as his Petition is telling. But regardless of whether Hinds's Petition could ever very charitably be described as "short," there is no dispute that it is not "plain." Nothing in Hinds's opposition supports any argument that his Petition meets Rule 8's "plain" requirement. To the contrary, Hinds's opposition—together with his simultaneous voluminous filings—only reinforce his failure to assert any succinct or even coherent arguments.

Pleadings such as Hinds's Petition containing "disconnected, incoherent, and rambling statements" "should [be] stricken for failure to comply with Fed. R. Civ. P. 8(a) and 8(e)." *Koll v. Wayzata State Bank*, 397 F.2d 124, 125, 126–27 (8th Cir. 1968) (affirming dismissal of suit filed as part of an "unreachable quest [for] a judicial decree of unconstitutionality of the federal income tax"). District courts can and should dismiss such suits. *Id.* at 127 (affirming dismissal);

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[2] The complaint in the case Hinds cites was actually 64 pages long, including 6 pages of signature blocks. Compl., *United States v. Google LLC*, No. 1:20-cv-3010 (D.D.C. Oct. 20, 2020), ECF No. 1. An amended complaint was 65 pages, including 7 pages of signature blocks. Am. Compl., *id.* (Jan. 15, 2021), ECF No. 94. We are not sure what Hinds intended to point to, but it appears he may be identifying a court order, which would not be subject to Rule 8.

see also, e.g., *Mangan v. Weinberger*, 848 F.2d 909, 910 (8th Cir. 1988) (affirming dismissal of complaints that "consisted of rambling factual allegations"); *Mast v. Parrish*, 2013 WL 1826887, at *2 (N.D. Ind. Apr. 30, 2013) (granting motion to dismiss amended complaint that was "completely incoherent and unintelligible"); *Michaelis v. Neb. State Bar Ass'n*, 566 F. Supp. 89, 91–992 (D. Neb.) (dismissing with prejudice amended complaint that was "even more involved (and consequently even less in conformity with Rule 8)" than original 38-page complaint that "was needlessly long, repetitious, and confused"), *aff'd*, 717 F.2d 437 (8th Cir. 1983).[3] This Court should similarly dismiss Hinds's Petition.

II. Hinds Fails to Show that His Suit Is Not Precluded by the Anti-Injunction Act and/or the Declaratory Judgment Act.

Hinds also fails to show that his Petition falls within any waiver of sovereign immunity. Instead, Hinds asks the Court to overturn the doctrine of sovereign immunity. But sovereign immunity, as Hinds does not dispute, is well established under binding Supreme Court precedent. *FDIC v. Meyer*, 510 U.S. 471, 475 (1994); *United States v. Dalm*, 494 U.S. 596, 608 (1990). So this Court is bound to apply the doctrine, regardless of Hinds's arguments. *See Mallory v. Norfolk S. Ry. Co.*, 600 U.S. 122, 136 (2023).

Hinds points to waivers of sovereign immunity in the Administrative Procedure Act and the Religious Freedom Restoration Act, but he does not dispute that a condition of those waivers is that relief is not precluded by some other statute— in this case, the Anti-Injunction Act and/or Declaratory Judgment Act. *See* 5 U.S.C. § 701(a) ("This chapter [the APA] applies . . . except to

[3] District courts may dismiss with prejudice when "the plaintiff has 'persisted' in violating [Rule 8]." *Micklus v. Greer*, 705 F.2d 314, 317 n.3 (8th Cir. 1983).

the extent that—(1) statutes preclude judicial review . . . .");[4] *We the People Found., Inc. v. United States*, 485 F.3d 140, 142-143 (D.C. Cir. 2007) (Kavanaugh, J.) ("We agree with the Government that the Anti–Injunction Act precludes plaintiffs' second claim [under the APA]—related to collection of taxes."); *see also CIC Servs., LLC v. IRS*, 593 U.S. 209, 216 (2021) ("If the suit [under the APA] is for [the purpose of restraining the assessment or collection of any tax], it must be dismissed."); *Hobby Lobby Stores, Inc. v. Sebelius*, 723 F.3d 1114, 1128 (10th Cir. 2013) (evaluating "the merits of the RFRA claim" only after determining that the AIA did not apply to preclude the relief), *aff'd sub nom. Burwell v. Hobby Lobby Stores, Inc.*, 573 U.S. 682 (2014); *id.* at 1157 (Gorsuch, J., concurring) ("We could not, of course, reach the merits of the RFRA question if we thought the Anti–Injunction Act barred our way.").[5]

Hinds's opposition does not dispute that the relief he seeks would restrain the assessment and collection of taxes. As discussed above, Hinds' Petition is largely incomprehensible. In well over 1,000 pages of filings (and climbing), Hinds has not once stated what specific relief he is seeking. All that is clear is that he would prefer not to pay taxes. An automated search of his Petition and exhibits for the term "tax" returned over 5,000 results. Hinds's "purpose," § 7421; *see CIC Servs.*, 593 U.S. at 217–18 (considering, in AIA analysis, the "suit's purpose" (cleaned up)), could only be to restrain the assessment and collection of taxes. *See Alexander*, 416 U.S. at 761 ("[R]espondent would not be interested in obtaining the declaratory and injunctive relief

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[4] The legislative history suggests that Congress had the Anti-Injunction Act specifically in mind when it enacted Section 702(1). *See, e.g.*, H.R. Rep. No. 1656, 94th Cong., 2d Sess. 12-13 & n.35 (1976).

[5] *See generally Alexander v. Ams. United Inc.*, 416 U.S. 752, 759 (1974) ("[T]he constitutional nature of a taxpayer's claim, as distinct from its probability of success, is of no consequence under the Anti-Injunction Act.").

requested if that relief did not effectively restrain the taxation . . . ."). Because Hinds's relief would restrain the assessment and collection of taxes, his suit should be dismissed as precluded by the Anti-Injunction Act and/or the Declaratory Judgment Act. *See CIC Servs.*, 593 U.S. at 224 ("If the dispute is about a tax rule . . .—the sole recourse is to pay the tax and seek a refund.").

CONCLUSION

Hinds appears to have two desires: to file an exceedingly large volume of incomprehensible, rambling statements and to restrain the assessment and collection of federal taxes. The first exercise violates Rule 8. And the second aim is precluded by the Anti-Injunction Act and/or the Declaratory Judgment Act. For either or both reasons, the Court should dismiss Hinds's Petition.

Dated: May 30, 2025

/s/ Gregory L. Mokodean

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CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of May 2025, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all registered users, and caused a copy to be mailed by U.S. Mail to the following:

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