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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ARIZONA

Glenn Winningham; house of Fearn,	)	No. CV 06-0953-PHX-NVW
Plaintiff,	)	<b>ORDER</b>
vs.	)	
The United States Internal Revenue	)	
Service, et al.,	)	
Defendants.	)	

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The court has considered Plaintiff's Motion for Sanctions (doc. # 24) against attorneys for opposing parties. The motion is generally unintelligible and in any event states no basis for sanctions against anyone. It will be denied summarily.

Also before the court are Defendant US Airways' Motion to Dismiss (doc. # 10) pursuant to Rule 12(b)(6), Fed. R. Civ. P., for failure to state a claim upon which relief can be granted, and Plaintiff's Response (doc. # 25). Because this action is patently frivolous and a reply brief in support of the motion to dismiss would not further assist the court, the court will rule upon the motion at this time. Ruling on the motion now, after Plaintiff has had and exercised his full opportunity under the rules of court to submit whatever briefing or other matters he wishes in opposition to the motion, will reduce the unjustified imposition of litigation costs upon the opposing parties and could further benefit Plaintiff in the long run if the moving Defendant should seek and be awarded its attorneys' fees against Plaintiff. *See*

1 Rule 11, Fed. R. Civ. P., and 28 U.S.C. § 1927 (held applicable to *in propria persona*  
2 litigants in *Wages v. IRS*, 915 F.2d 1230, 1235-36 (9th Cir. 1990), *cert. denied*, 498 U.S.  
3 1096 (1991)).

4 To the extent it is intelligible, this action is brought against Plaintiff's former employer  
5 US Airways, Inc., and various federal agencies and officers challenging the lawfulness of the  
6 federal income tax laws and the Federal Insurance Contributions Act ("FICA"). Apparently  
7 Plaintiff alleges that it was unlawful for US Airways to withhold money from him and owed  
8 to the Federal Government under the Internal Revenue Code and under FICA. Plaintiff  
9 claims to be a sovereign and not subject to those federal taxes.

10 Defendant US Airways, Inc., was obligated and therefore entitled to withhold from  
11 Plaintiff and to pay to the United States the money in question. Plaintiff's allegations of  
12 conspiracy and racketeering add nothing, for they are allegations of combining to comply  
13 with the law, not to break it. Plaintiff's Response presents no intelligible defense or even  
14 explanation of this action.

15 It is apparent from the face of the Complaint and from the numerous unintelligible,  
16 groundless, and harassing motions Plaintiff has filed (doc. ## 4, 5, 7, 8, 9, 12, and 24) that  
17 this action is brought in bad faith and vexatiously. There is no basis to think that an amended  
18 pleading could cure the insufficiency of the Complaint. Therefore, the Complaint and the  
19 action will be dismissed without leave to amend and with prejudice. Because the grounds  
20 for Defendant US Airways' Motion to Dismiss apply to all Defendants, including those who  
21 have not yet appeared in this action, the action will be dismissed as to all Defendants.

22 IT IS THEREFORE ORDERED that Plaintiff's Motion for Sanctions (doc. # 24) is  
23 denied.


24 IT IS FURTHER ORDERED that Defendant US Airways' Motion to Dismiss (doc.  
25 # 10) is granted.

26 IT IS FURTHER ORDERED that the complaint and this action are dismissed as to  
27 all Defendants with prejudice for failure to state a claim upon which relief can be granted.  
28 The Clerk is directed to enter judgment accordingly and to terminate this action.

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IT IS FURTHER ORDERED that the Clerk serve a copy of this order upon the United States Attorney as well as upon counsel who have appeared in this action.

DATED this 21<sup>st</sup> day of June 2006.

  
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Neil V. Wake  
United States District Judge