

for dismissal has the burden to prove that no claim has been supported. The movant must show beyond doubt that the Plaintiff can prove no set of

exhausted. Additionally, the Defendants' Motion to Dismiss references this letter as an appropriate holding of the Internal Revenue Service and does not express any further administrative remedy that may be available to the Plaintiff. (Dkt. 9). Therefore, the Defendants' first claim of lack of subject matter jurisdiction fails.

STATUTORY DAMAGES

The Defendants' second claim is that the Plaintiff lacks jurisdiction because he fails to state a claim upon which relief may be granted, ostensibly under 12(b)(6). (Dkt. 9). The Defendants are willing to provide the Plaintiff with \$5,387.11 which the Internal Revenue

summons and \$50.00 for transportation costs are not recoverable here because these costs relate to a previous suit. (Dkt. 9).

While it is true that the Plaintiff may recover costs incurred during this action, the Plaintiff may also recover actual economic damages incurred as a proximate result of the actions of an Internal Revenue Service employee. 26 U.S.C. 7433(b). At the very least, the Defendants' Motion to Dismiss contemplates the cost of ma