

Unintelligible, Bizarre, and Consequently Frivolous

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Attorney, James Widtfeldt, was indefinitely suspended from the practice of law in Nebraska for “repeatedly fil[ing] irrelevant and abusive motions and pleadings.” Some of his filings involved a dispute over the federal gift and estate tax consequences of farmland rental units and other property his parents owned in Holt County, Nebraska, which ultimately brought him to the U.S. Court of Federal Claims. Before he arrived at the CFC, Widtfeldt first brought his claims in Tax Court. The Tax Court ruled against him, holding that Widtfeldt had failed to prove that the government’s determinations regarding his parents’ tax liability were incorrect. On appeal, the Eighth Circuit affirmed the Tax Court’s decision.

On January 2, 2014, Widtfeldt sued in the U.S. Court of Federal Claims. The Court observed that “much of plaintiff’s complaint is unintelligible,” but the Court could “decipher[] that plaintiff pleads that no ‘death taxes’ were due on behalf of his parents, and that consequently, he is entitled to a refund of the amounts paid.” The Government moved to dismiss for lack of subject matter jurisdiction under Rule 12(b)(1). The Court agreed, stating that the facts clearly demonstrated that the CFC lacked jurisdiction over the claims: “The law is well settled that if a taxpayer previously filed a petition with the Tax Court contesting a deficiency determination, 26 U.S.C. §6512(a) bars that individual from pursuing a tax credit or refund suit in this court for the same taxable year.” The Court also dismissed Widtfeldt’s other claims because there were “unintelligible and bizarre, and consequently, frivolous.”

Read full decision [here](#).