

# United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 11-5073

September Term 2011

1:11-cv-00568-UNA

Filed On: October 31, 2011

Maria Lurdes Pereira,

Appellant

v.

United States Department of the Treasury,  
Internal Revenue Service, Office of Chief  
Counsel,

Appellee

## ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

**BEFORE:** Sentelle, Chief Judge, and Rogers and Tatel, Circuit Judges

### J U D G M E N T

This appeal was considered on the record from the United States District Court for the District of Columbia and on the brief filed by the appellant. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

**ORDERED AND ADJUDGED** that the district court's order filed March 18, 2011, be affirmed. The district court did not abuse its discretion in dismissing the complaint without prejudice on the ground that it did not meet the requirements of Federal Rule of Civil Procedure 8(a). See *Ciralsky v. CIA*, 355 F.3d 661, 668-71 (D.C. Cir. 2004). That rule requires "a short and plain statement of the claim showing that the pleader is entitled to relief." Fed. R. Civ. P. 8(a). To comply with the rule, a complaint should identify the "circumstances, occurrences, and events" that support the claim for relief. Bell Atlantic Corp. v. Twombly, 550 U.S. 544, 556 n.3 (2007) (citation omitted).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam