

U.S. Department of Labor

Administrative Review Board
200 Constitution Ave. NW
Washington, DC 20210-0001



IN THE MATTER OF:

JUSTIN ABDOLLAHI,

ARB CASE NO. 2023-0042

COMPLAINANT,

ALJ CASE NO. 2022-TAX-00008

ASSOCIATE CHIEF

v.

ALJ CARRIE BLAND

NUGS.NET ENTERPRISES, INC.,

DATE: July 10, 2024

RESPONDENT.

Appearances:

For the Complainant:

Justin Abdollahi; *Pro Se*; West Hollywood, California

For the Respondent:

Kenneth P. Nabity, Esq.; *Delfino Madden O'Malley Coyle & Koewler LLP*; Sacramento, California

Before THOMPSON and ROLFE, Administrative Appeals Judges

ORDER OF DISMISSAL

PER CURIAM:

This case arises under the Taxpayer First Act of 2019 (TFA).¹ On August 6, 2023, Complainant Justin Abdollahi filed a Petition for Review with the Administrative Review Board (Board). Complainant requested review of the Decision and Order Dismissing the Complaint, issued on July 10, 2023, by a United States Department of Labor Administrative Law Judge.

¹ 26 U.S.C. § 7623(d), as implemented by 29 C.F.R. Part 1989 (2024).


On July 5, 2024, Complainant filed a Motion to Transfer Jurisdiction to United States Federal District Court of Northern California (Motion), notifying the Board that he had filed an original action regarding his TFA claim with the United States District Court for the Northern District of California. Complainant also filed a file-stamped copy of his district court complaint, dated July 3, 2024, with his Motion to the Board.²

Since Complainant has filed an original action in district court, the Department of Labor no longer has jurisdiction over his case.³ Accordingly, we **DISMISS** this appeal.

SO ORDERED.



ANGELA W. THOMPSON
Administrative Appeals Judge



JONATHAN ROLFE
Administrative Appeals Judge

² Complainant originally omitted four pages of his district court complaint when he filed the Motion. Complainant refiled the Motion with a complete copy of the complaint on July 8, 2024.

³ 26 U.S.C. § 7623(d)(2)(A)(ii) (“If the Secretary of Labor has not issued a final decision within 180 days of the filing of the complaint and there is no showing that such delay is due to the bad faith of the claimant, [the claimant may bring] an action at law or equity for de novo review in the appropriate district court of the United States, which shall have jurisdiction over such an action without regard to the amount in controversy.”); *see also* 29 C.F.R. § 1989.114(a).