

United States Court of Appeals
Tenth Circuit

UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

December 5, 2025

Christopher M. Wolpert
Clerk of Court

ROGER DESOUSA,

Plaintiff-Appellant,

v.

UNITED STATES OF AMERICA;
INTERNAL REVENUE SERVICE;
STATE OF GEORGIA; STATE OF
FLORIDA,

Defendants-Appellees.

No. 25-1292
(D.C. No. 1:23-CV-03284-LTB-SBP)
(D. Colo.)

ORDER AND JUDGMENT*

Before **FEDERICO, BALDOCK**, and **MURPHY**, Circuit Judges.**

Plaintiff Roger DeSousa, appearing pro se, filed a complaint for injunctive and monetary relief in the United States District Court for the District of Colorado against Defendants United States of America, Internal Revenue Service, State of Georgia, and State of Florida. Construing the complaint liberally, the district court discerned that Plaintiff asserted two claims for relief, the first labeled “United Nations Human Rights

* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. It may be cited, however, for its persuasive value consistent with Fed. R. App. P. 32.1 and 10th Cir. R. 32.1.

** After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist in the determination of this appeal. *See* Fed. R. App. P. 34(a)(2); 10th Cir. R. 34.1(G). The case is therefore ordered submitted without oral argument.

Articles 1–30” and the second labeled “42 U.S. Code 2000bb–1” (entitled “Free exercise of religion protected”). The district court issued a show cause order directing Plaintiff to address why his complaint should not be dismissed for improper venue. After Plaintiff submitted a largely unintelligible six page response, a magistrate judge recommended the complaint be dismissed for improper venue. Notably, Plaintiff did not object to the magistrate judge’s recommendation. So after fourteen (14) days, the district court adopted the recommendation and dismissed the complaint without prejudice. Plaintiff now appeals. Our jurisdiction arises under 28 U.S.C. § 1291. Plaintiff’s motion to proceed *in forma pauperis*, 28 U.S.C. § 1915, is pending.

The Tenth Circuit has adopted a firm non-jurisdictional waiver rule under which a party who fails to make a timely objection to a magistrate judge’s recommendation waives appellate review of both factual and legal issues. *See Morales-Fernandez v. I.N.S.*, 418 F.3d 1116, 1119 (10th Cir. 2005). The only exceptions are where (1) a pro se litigant has not been informed of the time period for objecting and the consequences of failing to object, or (2) the interests of justice require review. *See id.* Our careful review of the record on appeal reveals that neither exception to the waiver rule applies in this instance. Accordingly, we DISMISS Plaintiff’s appeal on the basis of waiver. Providing Plaintiff the benefit of a doubt, we assume (without deciding) that his appeal is not legally frivolous. *See* 28 U.S.C. § 1915(e)(2). As such, we GRANT Plaintiff’s motion to proceed *in forma pauperis*.

Entered for the Court

Bobby R. Baldock
Circuit Judge