FILED
United States Court of Appeals
Tenth Circuit

November 4, 2026

Christopher M. Wolpert
Clerk of Court

UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

AKOSUA AAEBO-AKHAN,

Plaintiff - Appellant,

v.

KWESI AKHAN; INTERNAL REVENUE SERVICE; CANAAN WORSHIP CENTER; UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT; JOURNEY CHURCH INTERNATIONAL,

Defendants - Appellees.

No. 26-3009
(D.C. No. 2:25-CV-02500-JWB-ADM)
(D. Kan.)

ORDER AND JUDGMENT*

Before **HOLMES**, Chief Judge, **PHILLIPS**, and **MORITZ**, Circuit Judges.

Plaintiff Akosua Aaebo-Akhan, appearing pro se,[1] appeals from the district court's dismissal of her complaint against defendants Kwesi Akhan, Internal Revenue

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* 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. This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel.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.

[1] We liberally construe Ms. Aaebo-Akhan's pro se filings, but we do not act as her advocate. *Garrett v. Selby Connor Maddux & Janner*, 425 F.3d 836, 840 (10th Cir. 2005).

Service (IRS), Canaan Worship Center (Canaan), United States Department of Housing and Urban Development (HUD), and Journey Church International (Journey). Exercising jurisdiction under 28 U.S.C. § 1291, we affirm the judgment of the district court.

I. BACKGROUND

Ms. Aaebo-Akhan's complaint asserts she was a lifelong victim of sex and human trafficking who "was involuntarily impregnated via in vitro fertilization using the pilfered sperm of defendant Kwesi Akhan." R., vol. I at 19-20. The complaint alleges she filed paternity and child support actions against Mr. Akhan in several states, including Kansas, but those actions were all unsuccessful. According to the complaint, Mr. Akhan defamed Ms. Aaebo-Akhan, and took steps to have her wrongfully criminally prosecuted, misdiagnosed as incompetent, and civilly committed, resulting in her homelessness and poverty. *Id.* at 22. The complaint seeks damages from Mr. Akhan for child support arrears, defamation and malicious prosecution, and punitive damages.

The complaint also alleges that defendants Canaan and Journey owed Ms. Aaebo-Akhan a "full refund of all forced donations to their organizations" because "the pastors and first ladies of both institutions were/are sex [and] human traffickers" who raped, sodomized, and leased her "for both money [and] their personal pleasure." *Id.* at 24-25. Further, the complaint alleges that these two defendants "fraudulently solicit[ed] funds for alleged religions [and] religious beliefs that are solely based upon deified fictional characters" and also misappropriated "intellectual

property" that Ms. Aaebo-Akhan "created . . . while she was a victim of sex [and] human trafficking." *Id.* at 25.

As for defendant IRS, the complaint alleges that Ms. Aaebo-Akhan does not owe taxes "because she has only earned income on her forced labor throughout . . . her life" and that "income . . . was solely controlled by sex [and] human traffickers in every instance." *Id.* Nevertheless, Ms. Aebo-Akhan seeks a "full refund, plus interest, of all local, state, [and] federal taxes" assessed on her forced labor from 1992 to 2025. *Id.* at 26.

Regarding defendant HUD, the complaint alleges that the agency "refused to process" Ms. Aebo-Akhan's "countless attempts to appeal . . . the cancellation of her Section 8 application voucher status." *Id.* Further, the complaint alleges that her traffickers "prevent[ed] her from submitting her final required verification documents" to HUD "by the scheduled deadline" and thereby prevented her from escaping their trafficking. *Id.* The complaint seeks monetary restitution and punitive damages for negligence and discrimination by HUD, as well as the "reinstatement of her final approved Section 8 application voucher status." *Id.*

After screening the complaint under 28 U.S.C. § 1915(e)(2)(B), the magistrate judge recommended dismissal. The court found subject matter jurisdiction lacking under the *Rooker-Feldman* doctrine for Ms. Aebo-Akhan's claims against Mr. Akhan concerning her previous unsuccessful court proceedings.[2] *Id.* at 118. Alternatively,

[2] *See Rooker v. Fid. Tr. Co.*, 263 U.S. 413 (1923); *D.C. Ct. of Appeals v. Feldman*, 460 U.S. 462 (1983).

the magistrate judge concluded that even if it had jurisdiction over the defamation or malicious prosecution claims, it would dismiss those claims for failure to state a claim.

The magistrate judge found the claims against Canaan and Journey deficient based on the complaint's failure to either specify the defendants' alleged fraudulent solicitations or the actions Ms. Aaebo-Akhan took in reliance on those solicitations. Further, the complaint failed to identify the intellectual property that Canaan and Journey allegedly misappropriated.

The magistrate judge also found the complaint failed to state a cognizable claim against the IRS or HUD. And the court noted that Ms. Aaebo-Akhan failed to point to any statute waiving sovereign immunity on her claim against these agencies, and likewise failed to assert any basis for her money damages claim against these defendants.

After Ms. Aaebo-Akhan objected to the report and recommendation, the district court overruled her objections, adopting the report and recommendation, and dismissing the complaint.

II. DISCUSSION

We review de novo a dismissal under 28 U.S.C. § 1915(e)(2)(B)(ii) for failure to state a claim. *Kay v. Bemis*, 500 F.3d 1214, 1217 (10th Cir. 2007). In doing so, "[w]e apply the same standard of review . . . that we employ for Federal Rule of Civil Procedure 12(b)(6) motions to dismiss for failure to state a claim" *Id.* The complaint must allege "enough facts to state a claim to relief that is plausible on its face." *Bell*

Atl. Corp. v. Twombly, 550 U.S. 544, 570 (2007). We accept the well-pleaded factual allegations in the complaint as true and view them in the light most favorable to the plaintiff, *Johnson v. Reyna*, 57 F.4th 769, 774 (10th Cir. 2023), but we do not accept any legal conclusion as true and we reject "mere labels and conclusions," *Morphew v. Chaffee Cnty., Colo.*, 172 F.4th 802, 813 (10th Cir. 2026) (internal quotation marks omitted).

Turning first to Ms. Aaebo-Akhan's claims against Mr. Akhan, she argues that her "intellectual disability is/was the greatest contributing factor" to the negative outcomes of the multiple state court cases she filed against Mr. Akhan. Aplt. Br. at 12. But that argument only supports the conclusion that Ms. Aaebo-Akhan was effectively seeking federal review of those state court judgments. Thus, the district court properly abstained under *Rooker-Feldman* from exercising jurisdiction over her claims against Mr. Akhan. *See Johnson v. De Grandy*, 512 U.S. 997, 1005-06 (1994) (noting that under the "*Rooker/Feldman* abstention doctrine, . . . a party losing in state court is barred from seeking what in substance would be appellate review of the state court judgment in a United States district court, based on the losing party's claim that the state court judgment itself violates the loser's federal rights").

Ms. Aaebo-Akhan also argues, in apparent reference to Mr. Akhan, that she is "reasserting her paternity testing and child support claims in federal court under TVPRA," i.e., the Trafficking Victims Protection Reauthorization Act. Aplt. Br. at 25. The TVPRA does authorize sex-trafficking victims to bring private causes of action against the perpetrators of those crimes, *see* 18 U.S.C. § 1595(a). But Ms.

Aaebo-Akhan didn't assert any such claim in the district court and so she can't do so on appeal. *See Lyons v. Jefferson Bank & Tr.*, 994 F.2d 716, 722 (10th Cir. 1993) (noting the "principle that issues not passed upon below will not be considered on appeal").

As for defendants Canaan and Journey, Ms. Aaebo-Akhan argues that in light of the "crimes [committed] against [her] by Canaan . . . and Journey," they should be "legally categorize[d] . . . as Racketeer Influenced and Corrupt Organizations." Aplt. Br. at 21. The RICO statute does provide for a civil cause of action. *See* 18 U.S.C. § 1964(c). But, again, Ms. Aaebo-Akhan failed to assert any such claim in the district court and, as a result, we won't consider this argument on appeal. *See Lyons*, 994 F.2d at 722. And to the extent that Ms. Aebo-Akhan challenges the district court's dismissal of the allegations against these defendants that were included in the complaint, we agree with the district court that those allegations were conclusory and failed to allege any viable claim.

Ms. Aaebo-Akhan presents a new theory on appeal against the IRS. She says she wasn't "seeking a 'full refund of all taxes,'" but rather was seeking "to ensure [the] IRS was ordered to monetary[ily] compensate [her] an amount that at least equaled the amount the IRS refunded to sex and human traffickers . . . from the crimes they committed against" her. *Id.* at 30-31 (boldface omitted). Because this theory was not presented to or resolved by the district court, we won't consider it on appeal. *See Lyons*, 994 F.2d at 722. And, in any event, the district court properly dismissed her claims against the IRS for lack of subject matter jurisdiction. *See* 26

U.S.C. § 7422(a) (requiring "a claim for refund or credit" to be "duly filed with the Secretary" prior to any civil suit being filed); 26 U.S.C. § 7433(d)(1) ("A judgment for damages shall not be awarded . . . unless . . . the plaintiff has exhausted the administrative remedies available to such plaintiff within the Internal Revenue Service").

Finally, Ms. Aaebo-Akhan "reiterates her factual allegations" against HUD and asserts she "is seeking compensatory and punitive damages against HUD for discrimination claims, emotional distress claims, . . . severe negligence, equitable claims," and "TVPRA claims." Aplt. Br. at 32 (capitalization and boldface omitted). The Fair Housing Act, however, confers no cause of action against HUD, *see Godwin v. Sec'y of Hous. & Urb. Dev.*, 356 F.3d 310, 312 (D.C. Cir. 2004), and Ms. Aaebo-Akhan did not assert a TVPRA claim against HUD in her complaint.

III. CONCLUSION

We affirm the judgment of the district court, grant Ms. Aaebo-Akhan's motion for leave to proceed in forma pauperis, and deny her remaining motions.

Entered for the Court

Nancy L. Moritz
Circuit Judge