

NONPRECEDENTIAL DISPOSITION
To be cited only in accordance with FED. R. APP. P. 32.1

United States Court of Appeals
For the Seventh Circuit
Chicago, Illinois 60604

Submitted March 13, 2024*
Decided March 18, 2024

Before

ILANA DIAMOND ROVNER, *Circuit Judge*

CANDACE JACKSON-AKIWUMI, *Circuit Judge*

DORIS L. PRYOR, *Circuit Judge*

No. 23-2503

LOUIS GIANNINI and DAWN
GIANNINI,
Plaintiffs-Appellants,

v.

UNITED STATES OF AMERICA, et al.,
Defendants-Appellees.

Appeal from the United States District
Court for the Eastern District of
Wisconsin.

No. 23-CV-693-JPS

J.P. Stadtmueller,
Judge.

ORDER

Louis and Dawn Giannini, who call themselves “stateless persons,” sued in federal court seeking to void the Internal Revenue Code and gain official recognition of

* We have agreed to decide the case without oral argument because the appeal is frivolous. FED. R. APP. P. 34(a)(2)(A).

their statelessness. Their apparent purpose for suing was to prevent a judgment against them in tax court for more than \$19,000 in overdue taxes. *See Giannini v. Comm’r*, No. 4263-22, 2023 U.S. Tax Ct. LEXIS 3141, at *1 (T.C. July 24, 2023) (Gianninis’ federal-court complaint filed as response to summary judgment motion in Tax Court). After dismissing the original complaint for lack of jurisdiction, the district court screened the amended complaint. *See* 28 U.S.C. § 1915(e)(2)(B). The court observed that the Gianninis failed to address the jurisdictional issue: that, given the limitations on suits against the United States, the court would have jurisdiction only if the Gianninis were suing to recover tax that was erroneously or illegally assessed or collected. *See* 28 U.S.C. § 1346(a)(1). Because the Gianninis purported to sue for fraud and violations of their constitutional rights, the court dismissed the case without prejudice for lack of subject-matter jurisdiction.

The Gianninis appealed, but their brief does not engage with the rationale for dismissal or discuss a basis for subject-matter jurisdiction. Instead, copying sections of their amended complaint, the Gianninis repeat that they are “stateless persons” who cannot be made to pay federal income tax. But on appeal they cannot simply rely on arguments they made in the district court while ignoring the reason they lost. *See Hackett v. City of South Bend*, 956 F.3d 504, 510 (7th Cir. 2020). Although we construe pro se filings generously, an appellate brief must contain a discernible argument with citations to supporting authority. *See* FED. R. APP. P. 28(a)(8)(A); *Anderson v. Hardman*, 241 F.3d 544, 545 (7th Cir. 2001). The Gianninis’ brief fails to do that, and so we dismiss their appeal.

We conclude with the matter of sanctions. The United States (which was not served in the district court but has appeared on appeal) asked us to fine the Gianninis \$5,000 for maintaining this frivolous appeal. *See* FED. R. APP. P. 38. We agree that the appeal is frivolous and that sanctions for frivolous appeals may be warranted when a party simply repeats arguments that lost in the district court without presenting any arguable ground for reversal. *See H.A.L. NY Holdings, LLC v. Guinan*, 958 F.3d 627, 635–36 (7th Cir. 2020) (collecting cases). But imposing sanctions is discretionary, *id.* at 636, and because this is the Gianninis’ first frivolous appeal in this court, we instead strongly caution them against raising the same or similar arguments in future appeals, whether from the district court or the Tax Court. Doing so may result in sanctions against them, including fines that, if unpaid, may result in a bar on filing papers in any court within this circuit. *See Support Sys. Int’l, Inc. v. Mack*, 45 F.3d 185, 186 (7th Cir. 1995).

DISMISSED