

**United States Court of Appeals**  
**For the Eighth Circuit**

---

No. 13-2714

---

United States of America

*Plaintiff - Appellee*

v.

Joshua Simonson

*Defendant - Appellant*

---

No. 13-2715

---

United States of America

*Plaintiff - Appellee*

v.

Kristen Simonson, also known as Kristen Moody

*Defendant - Appellant*

---

Appeals from United States District Court  
for the Western District of Missouri - Kansas City

---

Submitted: June 25, 2014  
Filed: June 30, 2014  
[Unpublished]

---

Before GRUENDER, BOWMAN, and SHEPHERD, Circuit Judges.

---

PER CURIAM.

After a jury found Joshua and Kristen Simonson guilty of tax-fraud conspiracy and related offenses, the District Court<sup>1</sup> imposed sentence on both defendants, and these consolidated direct criminal appeals followed. The Simonsons elected to proceed pro se at trial, as they do in this appeal. And as they did below, they raise a variety of arguments challenging the District Court's jurisdiction and the government's right to bring and pursue the criminal charges against them, and they base these arguments on their view, among others, that they are special, sovereign citizens; that the federal statutes of conviction are invalid; that only "international jurisdiction" is available; and that the government had a contract with them and breached it.

These arguments are frivolous, see United States v. Hart, 701 F.2d 749, 750 (8th Cir. 1983) (per curiam); United States v. Sterling, 738 F.3d 228, 233 n.1 (11th Cir. 2013), cert. denied, 2014 WL 1621678 (May 27, 2014); and we affirm the judgments before us without extended discussion.

---

---

<sup>1</sup>The Honorable Dean Whipple, United States District Judge for the Western District of Missouri.