

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

United States Court of Appeals  
Fifth Circuit

**FILED**

January 23, 2008

Charles R. Fulbruge III  
Clerk

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No. 07-60573  
Summary Calendar

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SAM E. SCOTT,

Petitioner-Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee

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Appeal from the United States Tax Court  
(2537-05L)

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Before WIENER, GARZA, and BENAVIDES, Circuit Judges.

PER CURIAM:\*

Petitioner-Appellant Sam E. Scott has managed to stall, delay, avoid, and otherwise keep from paying his 1991 income tax deficiency that was determined on its merits by the United States Tax Court in June, 1998 and affirmed by this court in June, 1999.<sup>1</sup> Scott is again before us on appeal from the United States Tax Court, this time seeking reversal of that Court's Memorandum Opinion filed April 17, 2007, holding that the Commissioner's pursuit of collection by filing notices of federal tax liens was not an abuse of

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\* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

<sup>1</sup> See Scott v. Commissioner, 182 F.3d 915 (5th Cir. 1999).

discretion. We affirm.

We have carefully reviewed the record on appeal, the briefs of the parties, and the applicable law; and our review satisfies us completely that the United States Tax Court correctly determined that the Commissioner did not abuse his discretion in any way, shape, or form in endeavoring to collect taxes, interest, etc. previously determined to be due and owing by Scott. Specifically, the Commissioner did not abuse his discretion in the filing of the above-said notices of federal tax liens. For essentially the reasons set forth in the aforesaid Memorandum Opinion, the judgment appealed from is, in all respects,

**AFFIRMED.**