

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

No. 18-60582
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED

January 24, 2019

Lyle W. Cayce
Clerk

WALTER C. LANGE,

Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee

Appeal from a Decision of the
United States Tax Court
TC No. 11492-17

Before REAVLEY, JONES, and HIGGINSON, Circuit Judges.

PER CURIAM:*

Walter Lange appeals a decision of the Tax Court penalizing him for frivolous tax submissions for tax years 2009 and 2012 and sanctioning him for frivolous litigation in the Tax Court itself. *See* 26 U.S.C. §§ 6702(a), 6673(a). We review the underlying liability *de novo* and the Tax Court's sanctions for abuse of discretion. *Jones v. C.I.R.*, 338 F.3d 463, 466 (5th Cir. 2003). The Tax

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

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Court imposed the frivolous submission penalties on Lange because he reported taxable pension distributions on his tax forms but then asserted he had no tax liability. These actions, coupled with Lange’s “desire to delay or impede the administration of Federal tax laws” evident from his baseless arguments against tax liability, are sufficient to trigger penalties under § 6702. His arguments likewise justify the sanction imposed by the Tax Court under § 6673. We neither explain those arguments nor rebut them in detail, lest we thereby “suggest that these arguments have some colorable merit.” *Crain v. C.I.R.*, 737 F.2d 1417, 1417 (5th Cir. 1984).

Because Lange has reiterated his sanctionable arguments on appeal, the Commissioner asks us to sanction Lange under 26 U.S.C. § 7482(c)(4) and Rule 38 of the Federal Rules of Appellate Procedure. We have done so under similar circumstances. *See Young v. C.I.R.*, 551 F. App’x 229, 231 (5th Cir. 2014) (imposing a sanction of \$8,000); *Stearman v. C.I.R.*, 436 F.3d 533, 540 (5th Cir. 2006) (\$12,000); *Wallis v. C.I.R.*, 203 F. App’x 591, 594 (5th Cir. 2006) (\$8,000). The Commissioner seeks a sanction of \$8,000, which we hold is warranted under the circumstances.

The judgment of the Tax Court is AFFIRMED. The Commissioner’s Motion for Sanctions is GRANTED.