

United States Court of Appeals  
For the Eighth Circuit

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No. 15-1774

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United States of America

*Petitioner - Appellee*

v.

John K. Thornton

*Respondent - Appellant*

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Appeal from United States District Court  
for the District of Minnesota - Minneapolis

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Submitted: October 28, 2015

Filed: November 6, 2015

[Unpublished]

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Before SMITH, COLLOTON, and SHEPHERD, Circuit Judges.

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PER CURIAM.

John Thornton appeals after the district court<sup>1</sup> found him in constructive civil contempt and imposed sanctions for his failure to comply with its order enforcing Internal Revenue Service summonses served on him. For reversal, Thornton challenges the court's subject matter jurisdiction over federal taxation matters, asserts that he is a citizen of Minnesota and not a citizen of the United States, and questions the sufficiency of the evidence to support a finding of contempt. Upon careful review of the record and the parties' submissions on appeal, we find Thornton's arguments unavailing: the court properly exercised subject matter jurisdiction to compel compliance with the IRS summonses under specific statutory authority, see 26 U.S.C. §§ 7402(b), 7604; his citizenship argument is frivolous, see United States v. Jagim, 978 F.2d 1032, 1036 (8th Cir. 1992); and a transcript of his interview with IRS officials shows by clear and convincing evidence that he failed to comply with the enforcement order by providing non-responsive answers and refusing to produce relevant financial documents, and nothing in the record suggests he was unable to comply, see Chicago Truck Drivers v. Bhd. Labor Leasing, 207 F.3d 500, 505 (8th Cir. 2000). Accordingly, we affirm. See 8th Cir. R. 47B. The pending motion is denied.

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<sup>1</sup>The Honorable Susan Richardson Nelson, United States District Judge for the District of Minnesota, adopting the report and recommendations of the Honorable Tony N. Leung, United States Magistrate Judge for the District of Minnesota.