

United States Court of Appeals
For the Eighth Circuit

No. 16-1556

United States of America

Plaintiff - Appellee

v.

Randall Acton West

Defendant - Appellant

Appeal from United States District Court
for the Western District of Arkansas - Fayetteville

Submitted: October 26, 2016

Filed: December 12, 2016

[Unpublished]

Before SMITH, BENTON, and SHEPHERD, Circuit Judges.

PER CURIAM.

Randall Acton West pled guilty to failure to file individual income tax returns, in violation of 26 U.S.C. § 7203. He appeals the restitution order imposed by the

district court.¹ Counsel has filed a brief under *Anders v. California*, 386 U.S. 738 (1967), and moved to withdraw. Having jurisdiction under 28 U.S.C. § 1291, this court affirms.

This court reviews for plain error the challenge to the restitution order, as West did not object to the presentence report's restitution calculations, and finds no error. *See United States v. Louper-Morris*, 672 F.3d 539, 566 (8th Cir. 2012) (reviewing restitution order for plain error because defendant did not challenge it at sentencing); *United States v. Perry*, 714 F.3d 570, 577 (8th Cir. 2013) (holding that district court may order defendant to pay restitution to IRS in connection with Title 26 offense; district court's order to pay "full amount" of tax loss, including interest, was appropriate); *United States v. Cullen*, 432 F.3d 903, 905 (8th Cir. 2006) (district court may rely on unobjected-to facts in PSR). This court has reviewed the record independently under *Penson v. Ohio*, 488 U.S. 75 (1988), and finds no non-frivolous issues for appeal.

The judgment is affirmed. Counsel's motion to withdraw is granted.

¹The Honorable Timothy L. Brooks, United States District Judge for the Western District of Arkansas.