

United States Court of Appeals
For the Eighth Circuit

No. 16-3255

Bryon B. Nevius

Appellant

v.

Commissioner of Internal Revenue Service

Appellee

Appeal from The United States Tax Court

Submitted: July 6, 2017

Filed: July 27, 2017

[Unpublished]

Before BENTON, BOWMAN, and SHEPHERD, Circuit Judges.

PER CURIAM.

Bryon Nevius appeals a decision of the tax court,¹ which dismissed his petition challenging a notice of deficiency issued by the Commissioner of Internal Revenue, and upheld the assessments set forth in the notice of deficiency. The Commissioner

¹The Honorable Michael B. Thornton, Chief Judge, United States Tax Court.

urges affirmance, and has moved for sanctions on appeal. Having jurisdiction under 26 U.S.C. § 7482(a)(1), this court affirms.

After careful review, this court concludes that the tax court properly dismissed the petition, as courts have repeatedly rejected Nevius's boilerplate tax-protester arguments. *See Campbell v. Comm'r*, 164 F.3d 1140, 1142 (8th Cir. 1999) (standards of review for tax court decisions); *Shenker v. Comm'r*, 804 F.2d 109, 114 n. 6 (8th Cir. 1986) (courts have uniformly upheld the constitutionality of the tax court); *United States v. Jagim*, 978 F.2d 1032, 1036 (8th Cir. 1992) (rejecting defendant's argument--that he was citizen of Republic of Idaho, and therefore not subject to federal income tax--as "completely without merit, [and] patently frivolous").

Finally, this court may award "just damages" and single or double costs if it determines that an appeal is frivolous. 28 U.S.C. § 1912; Fed. R. App. P. 38. In this case, sanctions are appropriate. *See United States v. Gerads*, 999 F.2d 1255, 1256-57 (8th Cir. 1993) (per curiam) (rejecting the argument that "Free Citizens of the Republic of Minnesota" were not subject to taxation; granting government's motion for sanctions for frivolous appeal).

The judgment is affirmed, and this court grants the Commissioner's motion for sanctions in the amount of \$5,000.
