

United States Court of Appeals
For the Eighth Circuit

No. 16-4122

Charles V. Schneider

Petitioner

v.

Commissioner of Internal Revenue

Respondent

No. 16-4125

Charles V. Schneider

Petitioner

v.

Commissioner of Internal Revenue

Respondent

Appeals from The United States Tax Court

Submitted: August 30, 2017

Filed: September 12, 2017

[Unpublished]

Before WOLLMAN, MURPHY, and KELLY, Circuit Judges.

PER CURIAM.

In these consolidated appeals, Charles Schneider appeals two decisions of the tax court,¹ which granted summary judgment in favor of the Commissioner of Internal Revenue, upheld the assessments set forth in the Commissioner's notices of deficiency for tax years 2010 and 2011, and assessed penalties against Schneider for asserting a frivolous position. The Commissioner has moved for sanctions on appeal.

Following a careful de novo review, see Beaulieu v. Ludeman, 690 F.3d 1017, 1024 (8th Cir. 2012) (grant of summary judgment is reviewed de novo, viewing record in light most favorable to non-movant), we conclude that the Commissioner's determination was correct, for the reasons explained by the tax court. Accordingly, we affirm. See 8th Cir. R. 47B.

Finally, the court may award "just damages" and single or double costs if we determine 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 (8th Cir. 1993) (per curiam) (this court has rejected, on numerous occasions, tax-protestor argument that federal income tax is unconstitutional direct tax that must be apportioned; granting government's motion for sanctions for frivolous appeal).

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

¹The Honorable Richard T. Morrison, United States Tax Court Judge.