

July 14, 2003

Charles R. Fulbruge III  
Clerk

UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

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No. 02-51028  
Summary Calendar

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HENRY D. GOLTZ,

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA,

Defendant-Appellee.

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Appeal from the United States District Court  
for the Western District of Texas  
USDC No. SA-02-CV-235

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Before JONES, STEWART and DENNIS, Circuit Judges.

PER CURIAM:\*

This court has considered the pro se appellant's challenge to the district court's grant of summary judgment to the United States. The court held frivolous the appellant's challenge to IRS imposition of a \$500 penalty for his failure to file a

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

meaningful tax return. Substantially and procedurally, the district court was correct. Its Judgment is

**AFFIRMED.**