

UNITED STATES COURT OF APPEALS
For the Fifth Circuit

No. 96-60835
Summary Calendar

JOHN LAWRENCE MCDONALD;
PATRICIA ANN MCDONALD,

Petitioners-Appellants,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the United States District Court
For the Northern District of Texas

(2589-96)

July 9, 1997

Before JONES, DeMOSS, and PARKER, Circuit Judges.

PER CURIAM:*

John Lawrence McDonald and wife, Patricia Ann McDonald, (the McDonalds) filed suit in the tax court seeking a redetermination of the Commissioner's determination that they failed to report and pay federal income tax on a \$662 payment received by Mrs. McDonald as

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

part of a pension plan distribution and not included in a tax deferred rollover. The tax court denied the McDonalds' various motions seeking other relief and entered a decision affirming the assessment by the Commissioner of additional taxes in the amount of \$330. The taxpayers appeal to this Court. We have carefully reviewed the briefs, the record excerpts and relevant portions of the record itself. We **AFFIRM** the decision of the special trial judge entered under date of November 4, 1996.

The appeal from the tax court to this Court by the McDonalds is frivolous. We take this occasion to warn the McDonalds that their filing of any further motions in this matter may expose them to sanctions.

AFFIRMED.