

**FILED**

February 1, 2006

Charles R. Fulbruge III  
Clerk

UNITED STATES COURT OF APPEALS  
For the Fifth Circuit

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No. 05-50153  
Summary Calendar

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WILLIAM THEODORE VEITH

Plaintiff - Appellant

VERSUS

LAURIE STEGEMUELLER; ET AL,

Defendants,

UNITED STATES OF AMERICA,

Defendant - Appellee,

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No. 05-51052

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WILLIAM THEORDORE VEITH,

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, Austin

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Before JOLLY, DAVIS, and OWEN, Circuit Judges.

PER CURIAM:\*

In this <sup>1</sup>consolidated appeal, appellant Veith challenges the district court's order enforcing an IRS summons against him.

Veith made no showing in the district court that would tend to justify his argument that the summons should not be enforced. He asserted totally frivolous, irrelevant arguments.

In this court, Veith repeats the same frivolous arguments. He argues for example that the district court has no authority to enforce an IRS summons. Contrary to his admission he argues that he is not a citizen and therefore not a taxpayer.

Because the appeal is frivolous we dismiss the appeal.

The Commissioner has moved for sanctions of \$6,000 under Rule 38 F.R.A.P. for pursuing this frivolous appeal. We grant the motion for sanctions of \$6,000 for pursuing a frivolous appeal,

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

<sup>1</sup>Veith filed two notices of appeals, resulting in two pending appeals in this court, which we consolidated. On December 29, 2004, the district court denied Veith's petition for injunction and to quash IRS summons and granted the government's motion to enforce summons. On January 5, 2005, Veith filed a motion for reconsideration. On January 12, Veith filed a notice of appeal from the December 29, 2004 order (05-50153) before the court ruled on his motion for reconsideration. Under Fed. R. App. P. 4(a)(4)(B)(i), this appeal remained dormant until the motion for reconsideration was decided on June 22, 2005. On July 14, 2005, after the court denied his motion for reconsideration, Veith filed a second notice of appeal (05-41052).

pursuant to 26 U.S.C. § 7482(c)(4), 28 U.S.C. § 1912, and Rule 38 of the Federal Rules of Appellate Procedure. See Trowbridge v. Commissioner, 378 F.3d 432(5th Cir. 2004) and Parker v. Commissioner, 117 F.3d 785, 787(5th Circ. 1997)(approving the practice of imposing a lump sum sanction in lieu of costs because it "saves the government the additional cost of calculating its expenses, and also saves the court the time and expense of reviewing the submission of costs").

Appeal DISMISSED. Sanctions imposed.