

March 29, 2006

Charles R. Fulbruge III
Clerk

REVISED JULY 10, 2006

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 05-60552
Summary Calendar

RICHARD JOHN FLORANCE, JR.,

Petitioner-Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee

Appeal from the United States Tax Court
(11782-03 and 18209-03)

Before KING, WIENER, and DeMOSS, Circuit Judges.

PER CURIAM:*

Proceeding pro se, Petitioner-Appellant Richard John Florance, Jr. appeals adverse rulings of the United States Tax Court. We note that, in addition to rulings against Florance on all substantive issues, the Tax Court imposed sanctions grounded primarily in the frivolousness of his cases and the actions he took in prosecuting them. Now, in addition to seeking our affirmance of the Tax Court in all respects, Respondent-Appellee Commissioner of

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

Internal Revenue asks us to impose sanctions against Florance for bringing a frivolous appeal.

Based on our review of the record on appeal, including the rulings and reasoning of the Tax Court and its imposition of sanctions, the operative facts, the appellate briefs of the parties, and the technical revision by the Tax Court of its earlier ruling, we conclude that the Tax Court correctly held in favor of the Commissioner on all substantive matters as well as on sanctions, and that Florance's contentions there, as here, are wholly without merit.

Turning to sanctions for a frivolous appeal, the Commissioner has clearly made a case for their imposition, and Florance has failed to file a response or opposition thereto. Noting the sanctions already imposed by the Tax Court, and further noting that Florance is before us pro se, we decline to assess further monetary penalties. We do, however, order the Clerk of this Court to refuse to accept for filing any further pleadings or other instruments received from Florance or on his behalf without first obtaining the authorization of a judge of this court.

AFFIRMED; ORDER ISSUED PROHIBITING FUTURE FILINGS.