

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT**

United States Court of Appeals  
Fifth Circuit

**FILED**

April 15, 2013

Lyle W. Cayce  
Clerk

\_\_\_\_\_  
No. 12-41276

Summary Calendar  
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JAMES E. LEAF,

Plaintiff-Appellant,

versus

INTERNAL REVENUE SERVICE;

DOUGLAS H. SCHULMAN, Commissioner of the Internal Revenue Service,

Defendants-Appellees.

\_\_\_\_\_  
Appeal from the United States District Court  
for the Southern District of Texas  
No. 3:12-CV-48  
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Before SMITH, PRADO, and HIGGINSON, Circuit Judges.

PER CURIAM:\*

James Leaf is a tax protester whose suit claims the income tax is unlawful. The district court dismissed the action, opining that “Leaf’s claim lacks facial plausibility because it is frivolous.”

The district court gave its reasons in a short but sufficiently thorough order. Granting mercy to Leaf, the court denied sanctions. The appeal is DISMISSED as frivolous. *See* 5TH CIR. R. 42.2.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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