

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

No. 13-30582
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED
February 19, 2014

Lyle W. Cayce
Clerk

UNITED STATES OF AMERICA,

Plaintiff-Appellee

v.

LARRY WAYNE BRUCE,

Defendant-Appellant

Appeal from the United States District Court
for the Western District of Louisiana
USDC No. 2:11-CR-257-1

Before KING, DAVIS, and ELROD, Circuit Judges.

PER CURIAM:*

Larry Wayne Bruce appeals his 60-month sentence for willfully failing to collect and pay over taxes owed and his concurrent 12-month sentence for willfully failing to file tax returns; the combined sentences fell below the applicable guidelines range.

Regardless whether he was the sole participant in the criminal conduct at issue, Bruce fails to show that he played either a minimal or minor role such

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

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that the district court erred by declining to grant him a U.S.S.G. § 3B1.2 adjustment. *See United States v. Cisneros-Gutierrez*, 517 F.3d 751, 764 (5th Cir. 2008). Although he claims that his sentence is substantively unreasonable, *see Gall v. United States*, 552 U.S. 38, 51 (2007), Bruce did not object to the sentence following its imposition, and we therefore review only for plain error. *See United States v. Peltier*, 505 F.3d 389, 391-92 (5th Cir. 2007). Bruce does not attempt to satisfy the plain error standard. *See Puckett v. United States*, 556 U.S. 129, 135 (2009).

AFFIRMED.