

United States Court of Appeals  
for the Fifth Circuit

---

No. 22-60658  
Summary Calendar

---

United States Court of Appeals  
Fifth Circuit

**FILED**

April 28, 2023

Lyle W. Cayce  
Clerk

MARCUS QUIN BUTLER,

*Petitioner—Appellant,*

*versus*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent—Appellee.*

---

Appeal from a Decision of the  
United States Tax Court  
Tax Court No. 16660-22

---

Before DUNCAN, OLDHAM, and WILSON, *Circuit Judges.*

PER CURIAM:\*

Marcus Quin Butler, Texas prisoner # 2353422, moves for leave to proceed in forma pauperis (IFP) on appeal from the Tax Court's dismissal of his petition for lack of jurisdiction and its denial of his motion to vacate. To proceed IFP on appeal, Butler must demonstrate that he is a pauper and that

---

\* This opinion is not designated for publication. *See* 5TH CIR. R. 47.5.

No. 22-60658

he will raise a nonfrivolous issue on appeal. *See Carson v. Polley*, 689 F.2d 562, 586 (5th Cir. 1982).

Butler's brief identifies no error in the Tax Court's rulings and contains no substantive arguments as to why his appeal is not frivolous. He has therefore abandoned any such arguments. *See Yohey v. Collins*, 985 F.2d 222, 225 (5th Cir. 1993); *Brinkmann v. Dallas Cnty. Deputy Sheriff Abner*, 813 F.2d 744, 748 (5th Cir. 1987). Because he has failed to identify any issue of arguable merit, Butler's motion to proceed IFP is DENIED, and his appeal is DISMISSED as frivolous. *See Carson*, 689 F.2d at 586; *see also* 5TH CIR. R. 42.2.