

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 93-4127

Summary Calendar

ALEX L. ANDERSON,

Plaintiff-Appellant,

versus

COMMISSIONER OF

Defendant-Appellee.

INTERNAL REVENUE,

Appeal from a Decision of the United States Tax Court
(TC#2313-92)

(July 6, 1993)

Before HIGGINBOTHAM, SMITH, and DeMOSS, Circuit Judges.

PER CURIAM:*

Anderson appeals a judgment of the Tax Court dismissing his claim and imposing an additional penalty of \$750 under IRC § 6673. This is not the first time Anderson has appeared before this court. In *Anderson v. U.S.*, 754 F.2d 1270 (5th Cir. 1985), plaintiff claimed his wages were not taxable income and IRC § 6703(c)(1) violated due process protections of the Fifth Amendment. We held

*Local Rule 47.5 provides: "The publication of opinions that have no precedential value and merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the Court has determined that this opinion should not be published.

both of these claims to be frivolous and sanctioned Anderson under F.R.App.P. 38, for cost and attorney's fees amounting to \$2,750.

Anderson has not yet paid the sanctions. Therefore, following *Stelly v. Commissioner*, 804 F.2d 868 (5th Cir. 1986), we instruct the Clerk of the Court not to accept any new filings by Anderson for any tax related appeals until he satisfies the sanctions and provides proof of such.¹ *Id.* at 871.

The pending appeal is dismissed without prejudice to reinstate. The appellant's time to apply for reinstatement, with proof of compliance of rule 38 sanctions, requiring payment of \$2,750, shall expire 10 days after this order is entered. The Clerk will transmit a timely notice of this order to appellant.

¹By tax related appeals, we mean any appeal relating to the amount of taxes, penalty, or constitutionality of the IRS' existence or its ability to enforce the federal income tax laws. *Stelly*, 804 F.2d at 871.