

UNITED STATES COURT OF APPEALS  
for the Fifth Circuit

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No. 93-5465  
Summary Calendar

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JOHN O. GREEN,

Petitioner-Appellant,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

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Appeal from a Decision of the United States Tax Court  
(1405 91)

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(August 10, 1994)

Before DAVIS, JONES and DUHÉ, Circuit Judges.

PER CURIAM:<sup>1</sup>

John O. Green, an attorney and former Internal Revenue Agent, sued in tax court for a redetermination of an income tax deficiency assessed by the Commissioner for 1983. The tax court denied relief, and Green now appeals.

Our review of the record reveals no error by the tax court. Green embezzled \$494,000 in illicit drug proceeds from a client and failed to report receipt of this income.

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<sup>1</sup> 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 Pursuant to that Rule, the Court has determined that this opinion should not be published.

The only non-frivolous issue raised on appeal is that the tax court erred in refusing to suppress some of the evidence because the IRS agent conducting the civil audit relied on grand jury material in violation of Fed. R. Cr. P. 6(e). We reject this argument, however, because Green has not demonstrated that the IRS relied on grand jury documents that were not either generated independent of the grand jury or introduced at appellant's trial.

Having considered appellant's remaining arguments, we reject them for the reasons assigned by the tax court.

AFFIRMED.