

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 94-11001
Conference Calendar

JACK C. and GLENNITA R. STEWART,

Plaintiffs-Appellants,

versus

MARY McKINNEY and L. LEWIS,

Defendants-Appellees,

UNITED STATES OF AMERICA,

Movant.

- - - - -
Appeal from the United States District Court
for the Northern District of Texas
USDC No. 94-CV-854
- - - - -

June 30, 1995

Before JONES, WIENER, and EMILIO M. GARZA, Circuit Judges.

PER CURIAM:*

Appellants Jack C. and Glennita R. Stewart ("the Stewarts") brought this action seeking declaratory and injunctive relief against Mary McKinney and Mr. L. Lewis, Internal Revenue Service (IRS) officers who were attempting to ascertain and collect federal income taxes from the Stewarts. Finding the Stewarts' claims barred by the Anti-Injunction Act and the Declaratory

* 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 Pursuant to that Rule, the court has determined that this opinion should not be published.

Judgment Act, the district court dismissed the suit with prejudice.

The Stewarts raise five issues on appeal. Even liberally construing their pro se brief, the argument accompanying their first issue fails to address the basis for the lower court's dismissal, and the Stewarts present no argument with respect to issues two through five. Issues not raised or briefed on appeal are considered abandoned. Evans v. City of Marlin, Tex., 986 F.2d 104, 106 n.1 (5th Cir. 1993). Therefore, the appeal is DISMISSED as frivolous. See Fifth Cir. R. 42.2.