

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-60375
(Summary Calendar)

MAURICE H. SOCHIA
and
BEATRICE M. SOCHIA,

Petitioners-Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the Decision of
the United States Tax Court
(26675-93)

April 18, 1997

Before DAVIS, EMILIO M. GARZA, and STEWART, Circuit Judges.

PER CURIAM:*

Maurice H. Sochia and Beatrice M. Sochia (the “Sochias”) appeal the decision of the Tax Court dismissing their action and affirming the Commissioner’s determination of a tax deficiency and additions thereto for the taxable years 1990 and 1991. The Sochias also seek review of the Tax Court’s imposition of a \$4,000 penalty as sanctions under Internal Revenue Code section 6673.

We have reviewed the record and briefs and we affirm the Tax Court.

*Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

By separate motion, the Commissioner seeks sanctions against the Sochias pursuant to FEDERAL RULES OF APPELLATE PROCEDURE 38(a) for their having filed a frivolous appeal. The Commissioner points out that the Sochias instituted this case after we recently rejected identical tax protester claims in another case involving them and imposed sanctions for frivolous appeal. *See Sochia v. Commissioner of Internal Revenue*, 23 F.3d 941 (5th Cir. 1994). The Sochias respond to the Commissioner's motion for sanctions by reiterating their frivolous contentions regarding the merits. Because of the frivolous arguments advanced by the Sochias in this appeal and their failure to heed our previous caution, we find that sanctions are warranted. Accordingly, we impose sanctions upon Maurice H. Sochia and Beatrice M. Sochia in the amount of \$2,000 payable to the Treasury of the United States..

The judgment appealed is AFFIRMED, SANCTIONS IMPOSED.