

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 97-50535
Summary Calendar

WILLIAM N. JOHNSON, III;
EMMA G. JOHNSON,

Plaintiffs-Appellants,

versus

INTERNAL REVENUE SERVICE, ET AL.,

Defendants-Appellees.

- - - - -
Appeal from the United States District Court
for the Western District of Texas
USDC No. A-95-CV-850
- - - - -

May 28, 1998

Before REAVLEY, HIGGINBOTHAM and JONES, Circuit Judges.

PER CURIAM:*

William N. Johnson, III, and Emma G. Johnson appeal the district court's dismissal of their claims against the Internal Revenue Service and its employees arising out of a tax dispute for lack of subject matter jurisdiction. We have reviewed the record and the district court's opinion and find no reversible error. Accordingly, we affirm for essentially the reasons given by the magistrate judge and approved by the district court.

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

No.

-2-

Johnson v. Internal Revenue Service, et al., No. A-95-CA-850 JN

(W.D. Tex. Feb. 25, 1997).

AFFIRMED.