

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 97-60445

Summary Calendar

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ALBERT LYNN BARCROFT,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

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Appeal from the United States Tax Court  
(21515-95)

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December 17, 1997

Before KING, HIGGINBOTHAM, and DAVIS, Circuit Judges.

PER CURIAM:\*

This is an appeal from a decision of the Tax Court determining that taxpayer Albert Lynn Barcroft was liable for income tax deficiencies for the years 1992 and 1993 and for additions to tax under I.R.C. §§ 6651 and 6654. Barcroft failed to file tax returns for the years in question, and the Commissioner determined his income tax liabilities based primarily on information returns

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

submitted by a third party. The Tax Court sustained the deficiencies because Barcroft admitted receiving the income; he devoted his efforts in the Tax Court principally to raising tax protestor arguments that have been repeatedly rejected by the courts. On appeal, Barcroft challenges the administrative procedures and the procedures in the Tax Court. He asserts that the Tax Court lacked jurisdiction over this case because the substitute returns prepared by the Internal Revenue Service and the notice of deficiency were not signed and because the IRS failed to summon his books and records prior to issuing the notice of deficiency. Barcroft also challenges the constitutionality of placing the burden of proof on him and requiring him to respond to the Commissioner's discovery request. Barcroft's arguments are meritless; indeed, they are frivolous. This appeal is, accordingly, DISMISSED. 5th Cir. R. 42.2.

The Commissioner has filed a Motion for Imposition of Sanctions against Barcroft for bringing a frivolous appeal. The motion is GRANTED in part and Barcroft is assessed double costs. Fed. R. App. P. 38.

Appeal DISMISSED; Commissioner's motion for sanctions GRANTED in part; all other pending motions are DENIED.