

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

United States Court of Appeals
Fifth Circuit

FILED

June 9, 2008

No. 07-51465
Summary Calendar

Charles R. Fulbruge III
Clerk

UNITED STATES OF AMERICA

Plaintiff - Appellee

v.

MARC A. CLAMPITT; KELLEY R. CLAMPITT

Defendants - Appellants

Appeal from the United States District Court for the
Western District of Texas, Austin
1:07-CV-74

Before WIENER, GARZA, and BENAVIDES, Circuit Judges..

PER CURIAM:*

Defendants-Appellants Marc A. Clampitt and Kelley R. Clampitt, husband and wife, proceeding pro se, appeal the summary judgment rendered by the district court, holding income taxes to be due and owing to Plaintiff-Appellee United States of America. We affirm.

It is obvious to this court as it surely was to the district court from the strongly stated, fervently expressed beliefs and opinions of the pro se appellants that they reject out of hand the positions taken by the Internal Revenue Service

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

(IRS) regarding their liability for United States income taxes. It is equally obvious to this court that the pro se appellants, as taxpayers, have received all the process to which they are due and that, in the end, the adverse rulings that they appeal here are eminently correct, proper, and lawful. Indeed, were it not for the fact that these appellants are pro se and thus the beneficiaries of a degree of leniency and flexibility from this court, we might be inclined to impose sanctions for a frivolous appeal pursuant to Federal Rules of Appellate Procedure 38, as this appeal has no merit in fact or in law. We therefore caution appellants to refrain from taking any further steps in this litigation that might be deemed multiplicitous, contumacious, or otherwise frivolous, lest they incur sanctions therefor. The judgment of the district court and all orders issued therein are, in all respects,
AFFIRMED.