

United States Court of Appeals
for the Fifth Circuit

No. 24-60302

United States Court of Appeals
Fifth Circuit

FILED

December 9, 2024

Lyle W. Cayce
Clerk

ADOLFO SANDOR MONTERO,

Petitioner—Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent—Appellee.

Appeal from the Commissioner of Internal Revenue
Agency No. 10587-22

Before KING, SOUTHWICK, and ENGELHARDT, *Circuit Judges.*

PER CURIAM:*

After reviewing the parties' briefs and the record, we find no reversible error.¹ We AFFIRM. *See* 5TH CIR. R. 47.6.

* This opinion is not designated for publication. *See* 5TH CIR. R. 47.5.

¹ Montero has repeatedly made frivolous arguments before this court to evade paying income tax. *See Montero v. Comm'r of Internal Revenue*, No. 24-60190, 2024 WL 4491604, at *1 (5th Cir. Oct. 15, 2024) (per curiam); *see also Montero v. Comm'r Internal Revenue*, 354 F. App'x 173, 176 (5th Cir. 2009) (per curiam).