

United States Court of Appeals
for the Fifth Circuit

No. 24-60525

United States Court of Appeals
Fifth Circuit

FILED

August 7, 2025

Lyle W. Cayce
Clerk

ANTHONY DWAYNE WILLIAMS,

Petitioner—Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent—Appellee.

Appeal from the Tax Court, Internal Revenue Service
Agency No. 10275-23L

Before JONES and GRAVES, *Circuit Judges*, and RODRIGUEZ, *District Judge*.^{*}

PER CURIAM:^{**}

Pro se petitioner Anthony Dwayne Williams appeals the final decision of the Tax Court granting summary judgment to the Commissioner of the Internal Revenue Service, sustaining the seizure of his state tax refund in partial satisfaction of a previous frivolous tax submission penalty of \$5,000 pertaining to his 2015 return, and imposing a \$2,500 sanction. *See* 26 U.S.C.

^{*} United States District Judge for the Southern District of Texas, sitting by designation.

^{**} This opinion is not designated for publication. *See* 5th Cir. R. 47.5.

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§§ 6702(a), 6673(a)(1). This court has considered this appeal on the basis of the briefs, the administrative record, and the applicable law. Having done so, the order of the Tax Court is AFFIRMED.