

United States Court of Appeals
for the Fifth Circuit

No. 26-60167
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED

June 10, 2026

Lyle W. Cayce
Clerk

ALDOFO SANDOR MONTERO,

Petitioner—Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent—Appellee.

Appeal from the Tax Court, Internal Revenue Service
Agency No. 10107-24L

Before KING, HAYNES, and HO, *Circuit Judges.*

PER CURIAM:*

Pro se Petitioner Aldofo Sandor Montero appeals the Tax Court’s decision upholding the Internal Revenue Service (“IRS”) Independent Office of Appeals’ imposition of a frivolous-filing penalty for the taxable year 2020. He also appeals that court’s imposition of a \$25,000 sanction for advancing a frivolous position. We AFFIRM.

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

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“Adolfo Montero is no stranger to making frivolous arguments to avoid paying income tax.” *Montero v. Comm’r of Internal Revenue*, No. 24-60190, 2024 WL 4491604, *1 (5th Cir. Oct. 15, 2024) (per curiam). On several occasions, we have encountered—and rejected—his assertion that his salary from Dell is not taxable income. *See Montero v. Comm’r of Internal Revenue*, No. 24-60302, 2024 WL 5105532, at *1 (5th Cir. Dec. 9, 2024) (per curiam); *Montero*, 2024 WL 4491604, at *1; *Montero v. Comm’r of Internal Revenue*, 354 F. App’x 173, 175 (5th Cir. 2009) (per curiam). We reject them again. *See Parker v. Comm’r of Internal Revenue*, 724 F.2d 469, 471–72 (5th Cir. 1984) (“[I]t seems incredible that we would again be required to hold that the Constitution, as amended, empowers the Congress to levy an income tax against any source of income . . .”).

For similar reasons, the tax court did not abuse its discretion in issuing a sanction. “Montero has been repeatedly warned—in the proceeding below as well as numerous prior proceedings—of the risk of advancing frivolous arguments, yet he continues to advance those arguments.” *Montero*, 2024 WL 4491604, at *1. “Given Montero’s extensive history advancing groundless arguments, imposing the maximum sanction of \$25,000 was not an abuse of discretion.” *Id.*; *see also Montero*, 354 F. App’x at 176 (finding no abuse of discretion for sanctions against Montero).

The judgment of the Tax Court is thus AFFIRMED.