

**United States Court of Appeals**  
**FOR THE EIGHTH CIRCUIT**

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No. 00-1121

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Philip Eugene Roberts,	*	
	*	
Appellant,	*	Appeal from the United States
	*	District Court for the Western
v.	*	District of Arkansas.
	*	
United States of America,	*	[UNPUBLISHED]
	*	
Appellee.	*	

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Submitted: January 31, 2001

Filed: February 5, 2001

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Before McMILLIAN, RICHARD S. ARNOLD, and FAGG, Circuit Judges.

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PER CURIAM.

Philip Eugene Roberts appeals the district court's dismissal of Roberts's mandamus petition seeking declaratory and injunctive relief against the Internal Revenue Service. Having carefully reviewed the record and the parties' submissions, we conclude the action was properly dismissed for lack of subject matter jurisdiction. See 26 U.S.C. § 7421(a) (except as provided, no suit for purpose of restraining assessment or collection of any tax shall be maintained in any court); 28 U.S.C. § 2201(a) (declaratory judgment not available for cases involving federal taxes); Warren v. United States, 874 F.2d 280, 281-82 (5th Cir. 1989) (5 U.S.C. § 702 did not

waive sovereign immunity where taxpayers sought declaratory relief related to penalty-of-perjury clause on tax return). Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.