

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

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No. 07-1281

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Justyn J. Kozikowski,	*
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Appellant,	*
	* Appeal from the
v.	* United States Tax Court.
	*
Commissioner of Internal Revenue,	* [UNPUBLISHED]
	*
Appellee.	*

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Submitted: November 7, 2007  
Filed: November 15, 2007

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Before MURPHY, SMITH, and SHEPHERD, Circuit Judges.

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PER CURIAM.

Justyn Kozikowski appeals the tax court's<sup>1</sup> dismissal of his action challenging the result of a collection due process hearing relating to tax deficiencies. Upon de novo review, we agree with the tax court that Kozikowski failed to state a plausible or cognizable claim for relief. See Wilcox v. Comm'r, 848 F.2d 1007, 1008 (9th Cir. 1998) (de novo standard of review); Bell Atlantic Corp. v. Twombly, 127 S. Ct. 1955, 1974 (2007) (complaint must plead enough facts to state claim for relief that is plausible); Yuen v. Comm'r, 92 T.C.M. (CCH) 1, 3 (2006) (argument is frivolous where it is "contrary to established law and unsupported by a reasoned, colorable

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<sup>1</sup>The Honorable Peter J. Panuthos, United States Tax Court Judge.

argument for change in the law”); May v. Comm’r, 752 F.2d 1301, 1303-04 & n.3 (8th Cir. 1985) (affirming dismissal for failure to state claim because, even if all of taxpayer’s allegations were assumed to be true, petition merely contained conclusory assertions attacking constitutionality of Internal Revenue Code and its applicability to taxpayer, all of which had been rejected).

Accordingly, we affirm. See 8th Cir. R. 47B. We also deny Kozikowski’s pending motions.

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