No. 95-3532

Timothy H. Joeckel; Dawn L. Joeckel; Kenneth E. Thorne; Linda Secora; Frank Secore; Roy Nuttleman; Cecilia Nuttleman; Reynold J. Spulak; Gordon D. Whitten; Barbara A. Whitten; Marvin Eugene Simon; Frank Dahlstrom; Earle C. Baillie; Steve Tolstedt; Don Offenbacker; Marilyn A. Offenbacker; Leslie Cornwell; Cleve W. Stutzman; Arlene M. Stutzman; Edwin L. Johnson; Maxine M. Johnson; Laverne H. Meints; Chris L. Meints; James A. Davis, Jr.; Joan B. David; Lloyd Francis; Kenneth E. Schroeder; Norma L. Schroeder; James L. Gustafson; Janis A. Gustafson; Edward J. Axmann; Donna J. Axmann; Wilfred Wagher; Charlie Crofutt; Denise Crofutt; Ray E. Muhlbach; Louise M. Miller; Dale L. Mattley; Erlyn M. Mattley; Dorothy Bredthauer; Ted Daggett; Mona Daggett; Robert J. Jones; Robert E. Spurgeon; Barbara M. Spurgeon; Andrew M. Jaskiewicz; Larry S. Riederer; Orlan Meske; Ladonna Meske; Jeanne M. Thorne; William J. Fritz; Craig R. Ditzen,

Appellants,

v.

Internal Revenue Service, Collector; John Does, 1 through 10,

Appellees.

Appeal from the United States District Court for the District of Nebraska.

[UNPUBLISHED]

Submitted: July 1, 1996

Filed: July 5, 1996

Before BEAM, LOKEN, and MORRIS SHEPPARD ARNOLD, Circuit Judges.

PER CURIAM.

Appellants are a group of Nebraska citizens who claim that they are neither citizens nor residents of the United States and are thus not required to pay federal income taxes, and assert that defendants have wrongfully refused to recognize their status. The district court[1] dismissed their action for lack of subject matter jurisdiction. We conclude the judgment of the district court was correct and that an opinion would lack precedential value. See 8th Cir. R. 47B.

Accordingly we affirm the district court's judgment.[2]

A true copy.

Attest:

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

[1]The Honorable Warren K. Urbom, United States District Judge for the District of Nebraska.

[2]Appellants' motion to amend the caption is denied. Appellees' motion for sanctions is also denied.