
No. 96-1587

Tregan P. Albers, Stakeholder,	*	
	*	
Plaintiff,	*	
	*	
v.	*	
	*	
Internal Revenue Service,	*	
	*	
Appellee,	*	Appeal from the United States
	*	District Court for the
Kenneth E. Schroeder; Norma	*	District of Nebraska.
L. Schroeder,	*	
	*	[UNPUBLISHED]
Appellants,	*	
	*	
Douglas C. Schroeder; Susan	*	
J. Keim; Glen R. Schroeder;	*	
David A. Schroeder,	*	
	*	
Defendants.	*	

Submitted: December 16, 1996

Filed: January 6, 1997

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

PER CURIAM.

Kenneth and Norma Schroeder appeal from the district court's¹ order granting the United States' motion for disbursement of interpleaded funds and its order denying their motion to remand the case to state court. The Internal Revenue Service served Notices of Levy on Tregan P. Albers to seize rent money he owed for the 1994 crop year on the Schroeders' farm land, in order to partially

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

satisfy unpaid federal tax assessments. Albers filed this interpleader action in Nebraska state court, and the government removed the case to federal district court pursuant to 28 U.S.C. § 1441(a) and (b). The Schroeders argue that the district court did not have jurisdiction over the action, and thus should have remanded it to state court because they are "Non-resident Aliens," that the IRS assessment and collection actions were based on "fraud coercion and fear," and that they should be able to contest their tax liability in this interpleader action. We conclude the judgment of the district court was correct and that an opinion would lack precedential value. See 8th Cir. R. 47B.

As we conclude that appellants' appeal is based entirely on contentions that have repeatedly been rejected as frivolous, we grant the government's request that we assess \$2,000 in sanctions against appellants. See Fed. R. App. P. 38; see, e.g., United States v. Gerads, 999 F.2d 1255, 1256-57 (8th Cir. 1993) (per curiam), cert. denied, 114 S. Ct. 1300 (1994); Lonsdale v. United States, 919 F.2d 1440, 1448 (10th Cir. 1990); Becraft v. Nelson, 885 F.2d 547, 548-50 (9th Cir. 1989) (per curiam).

Accordingly we affirm the district court's judgment and impose sanctions in the amount of \$2,000.

A true copy.

Attest:

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