

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

No. 98-2133

Duane J. Schumacher; Sheri L.
Schumacher,

Appellants,

v.

Patricia Schaal, in her individual
capacity; D. N. Gunderson, individual
capacity; Robert Harris, in his
individual capacity; United States of
America,

Appellees.

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* Appeal from the United States
* District Court for the
* District of Minnesota.
* UNPUBLISHED
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Submitted: September 7, 1998
Filed: September 15, 1998

Before WOLLMAN, HANSEN, and KELLY, Circuit Judges.

PER CURIAM.

Duane J. and Sheri L. Schumacher brought suit against the United States, two IRS agents, and a bank officer, claiming the IRS had wrongfully assessed taxes and

levied against their bank account. The district court¹ dismissed certain claims and granted summary judgment on the remaining claims.

On appeal, the Schumachers reassert their arguments that the IRS agents acted beyond their authority in issuing a levy against their account, that the levy was technically invalid, and that the IRS was required to prepare a substitute return.

After carefully reviewing the record and the parties' briefs, we conclude the district court's judgment was correct. The arguments raised by the Schumachers below and on appeal are contrary to the plain language of most of the cited Internal Revenue Code provisions, and to decades of case law interpreting those provisions. For this reason, we also grant the government defendants' motion for sanctions against the Schumachers in the amount of \$ 1,500.00. See Fed. R. App. P. 38, United States v. Gerads, 999 F.2d 1255, 1256 (8th Cir. 1993) (per curiam), cert. denied, 510 U.S. 1193 (1994).

Accordingly, we affirm the judgment of the district court. See 8th Cir. R. 47B.

A true copy.

Attest:

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

¹The Honorable Richard H. Kyle, United States District Judge for the District of Minnesota.