

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

No. 98-3405

Richard Lowell Rosenquist; Joan R. Rosenquist,	*	
	*	
	*	
Appellants,	*	
	*	Appeal from the United States
v.	*	Tax Court.
	*	
Commissioner of Internal Revenue,	*	[UNPUBLISHED]
	*	
Appellee.	*	

Submitted: February 5, 1999
Filed: April 5, 1999

Before McMILLIAN, LOKEN, and MURPHY, Circuit Judges.

PER CURIAM.

Richard Lowell Rosenquist and Joan R. Rosenquist, husband and wife, appeal from the tax court's¹ dismissal, for failure to state a claim, of their petition contesting the Commissioner's deficiency determination. After carefully reviewing the record and the parties' submissions, we conclude dismissal was proper for the reasons the Tax Court stated and that an extended discussion is not warranted. Accordingly, we affirm. See 8th Cir. R. 47B.

¹The Honorable Mary Ann Cohen, Chief Judge, United States Tax Court.

The government requests that we assess sanctions against appellants for bringing this frivolous appeal based on discredited, tax-protestor arguments. Because the arguments appellants advance for reversal are clearly lacking in merit and frivolous, we grant the government's motion for sanctions in the amount of \$1,000. See 28 U.S.C. § 1912, Fed. R. App. P. 38, United States v. Gerads, 999 F.2d 1255, 1256-57 (8th Cir. 1993) (per curiam), cert. denied, 510 U.S. 1193 (1994).

A true copy.

Attest:

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