

UNITED STATES COURT OF APPEALS

JAN 28 2004

TENTH CIRCUIT

PATRICK FISHER
Clerk

ANNE L. DAUGHERTY,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

No. 03-9003
(T.C. No. 7412-03L)
(U.S. Tax Court)

ORDER AND JUDGMENT*

Before **TACHA**, Chief Circuit Judge, **McKAY** and **McCONNELL**, Circuit Judges.

After examining the briefs and the appellate record, this panel has determined unanimously that oral argument would not materially assist the determination of this appeal. See Fed. R. App. P. 34(a)(2); 10th Cir. R. 34.1(G). The case is therefore ordered submitted without oral argument.

In 2002, the IRS issued a notice of intent to levy, advising Petitioner that

*This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. The court generally disfavors the citation of orders and judgments; nevertheless, an order and judgment may be cited under the terms and conditions of 10th Cir. R. 36.3.

she was liable for income taxes for 1999 and for statutory additions. The notice further advised that the IRS intended to levy on Petitioner's property. Following a hearing, the IRS Appeals Office upheld the notice of levy. Petitioner then sought review in the Tax Court. The Tax Court dismissed her petition for review for failure to state a claim upon which relief could be granted. This appeal followed.

We agree with the Tax Court that Petitioner's "Petition for Review of a Lien or Levy Action . . . contains nothing but frivolous and groundless allegations that petitioner is not subject to the Federal income tax." Rec., Doc. 7., at 1. We have carefully reviewed the briefs, the Tax Court's disposition, and the record on appeal. We affirm for substantially the same reasons as set forth by the Tax Court in its Order of August 6, 2003.

AFFIRMED. Appellee's Motion for Imposition of Sanctions is **DENIED.**

Entered for the Court

Monroe G. McKay
Circuit Judge