

UNITED STATES COURT OF APPEALS

Filed 1/2/97

TENTH CIRCUIT

MARJORIE SANDERS,

Plaintiff,

and

LINDA SANDERS,

Plaintiff-Appellant,

v.

INTERNAL REVENUE SERVICE,

Defendant-Appellee.

No. 96-1235
(D.C. No. 95-S-906)
(D. Colorado)

ORDER AND JUDGMENT*

Before **ANDERSON, LOGAN** and **MURPHY**, Circuit Judges.

After examining the briefs and the appellate record, this three-judge panel has determined unanimously that oral argument would not be of material assistance in the

* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. This 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.

determination of this appeal. See Fed. R. App. P. 34(a); 10th Cir. R. 34.1.9. The cause is therefore ordered submitted without oral argument.

Plaintiff Linda Sanders appeals pro se from the district court's order dismissing her¹ action against the Internal Revenue Service (IRS). The complaint alleged that the IRS improperly sold plaintiff's residence; plaintiff sought restitution and damages under 26 U.S.C. §§ 7426 and 7433. The district court found the claim was barred by collateral estoppel.

We have reviewed the briefs and the record and are satisfied that the district court accurately summarized the facts and correctly applied the law. We cannot add significantly to the analysis of the district court in its order of April 3, 1996, and AFFIRM for substantially the reasons stated therein.

The mandate shall issue forthwith.

Entered for the Court

James K. Logan
Circuit Judge

¹ Linda Sanders' mother, Marjorie Sanders, was also a plaintiff below but does not appeal.