

**United States Court of Appeals**  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

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**No. 06-1190**

**September Term, 2006**

**Filed On: June 18, 2007** [1047425]

Roy J. Stallard,  
Appellant

v.

Commissioner of Internal Revenue Service,  
Appellee

**ON APPEAL FROM THE UNITED STATES TAX COURT**

**BEFORE:** Garland, Griffith, and Kavanaugh, Circuit Judges

**J U D G M E N T**

This appeal was considered on the record from the United States Tax Court and on the brief filed by appellant. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

**ORDERED AND ADJUDGED** that the Tax Court's order entered on March 17, 2006, dismissing appellee's petition for failure to state a claim and imposing sanctions, be affirmed. Under Tax Court Rules 34(b)(4) and 34(b)(5), a petition seeking redetermination of a deficiency must present clear and concise assignments of error and statements of fact. A petition lacking such clear and concise assignments of error and statements of fact is subject to dismissal for failure to state a claim. See Sochia v. C.I.R., 23 F.3d 941, 943-44 (5th Cir. 1994). In this case, appellant has identified no error in the Commissioner's determination that he received \$191,869 in wages during 2002, or presented facts to indicate those wages were not subject to federal income tax. Nor did the Tax Court abuse its discretion in imposing sanctions after cautioning appellant that it would be inclined to sanction him if he continued to present frivolous and groundless arguments, especially in light of the fact that its previous imposition of lesser sanctions did not deter appellant from persisting in such conduct. See Stallard v. Commissioner, T.C. Memo. 1992-593.

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

**Per Curiam**