

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 04-1389

September Term, 2005

Filed On: December 5, 2005 [935385]

In re: Jerry Jewett,
Appellant

APPEAL FROM THE UNITED STATES TAX COURT

BEFORE: Henderson, Brown, and Griffith, 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 briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

ORDERED AND ADJUDGED that the order of the Tax Court filed February 20, 2004, be affirmed. The Tax Court did not abuse its discretion by suspending appellant based on his repeated advancement of frivolous arguments. See Shepherd v. Amer. Broad. Co., 62 F.3d 1469, 1475 (D.C. Cir. 1995); see also Tax Court R. Prac. and P. 201(a) and 202 (2003); Model Rules of Prof'l Conduct R. 1.1, 3.1, 8.4(a), and 8.4(d) (2003).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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 disposition 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