

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 10-1339

September Term, 2011

FILED ON: JANUARY 3, 2012

WILLIAM R. TINNERMAN,

PETITIONER-APPELLANT

v.

COMMISSIONER OF INTERNAL REVENUE,

RESPONDENT-APPELLEE

On Appeal from the Order and Decision
of the United States Tax Court

BEFORE: SENTELLE, *Chief Judge*, and HENDERSON and GARLAND, *Circuit Judges*.

J U D G M E N T

This case was considered on the record from the United States Tax Court and the briefs submitted by counsel. It is

ORDERED that the judgment of the Tax Court is affirmed.

William Tinnerman (Appellant) appeals the Tax Court's order upholding the decision of an Internal Revenue Service hearing officer following the Appellant's collection due process hearing. The Tax Court also imposed a penalty upon the Appellant for maintaining a frivolous position. For the reasons stated in the Tax Court's opinion filed July 13, 2010, we affirm. It is

FURTHER ORDERED that Appellee Commissioner's motion for sanctions is granted in the amount of \$8,000 to be imposed jointly and severally against the Appellant and

his counsel, Donald W. Wallis, for pursuing a frivolous appeal. *See* 26 U.S.C. § 7482(c)(4); 28 U.S.C. § 1912; Fed. R. App. P. 38. It is

FURTHER ORDERED that the Appellant's motion to strike is dismissed as moot.

Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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 rehearing en banc. *See* Fed. R. App. P. 41(b); D.C. Cir. Rule 41(a)(1).

PER CURIAM

FOR THE COURT:
Mark J. Langer, Clerk

BY: /s/
Jennifer M. Clark
Deputy Clerk