

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 20-5324

September Term, 2020

1:20-cv-02761-UNA

Filed On: February 8, 2021

George A. Teacherson, A natural Individual
Citizen of the Republic,
Appellant

v.

United States Department of Justice and
Commissioner of Internal Revenue,
Appellees

ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

BEFORE: Pillard and Katsas, Circuit Judges, and Sentelle, Senior Circuit
Judge

J U D G M E N T

This appeal was considered on the record from the United States District Court for the District of Columbia 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 district court's order filed October 5, 2020 be affirmed. The district court properly dismissed the complaint as frivolous. See Decatur Liquors, Inc. v. District of Columbia, 478 F.3d 360, 363 (D.C. Cir. 2007) (federal courts lack subject matter jurisdiction over "obviously frivolous" claims); cf. Wright v. Rossotti, 30 F. App'x 4, 5 (D.C. Cir. 2002) ("[A]ppellant's claim that she owes no federal income tax because compliance with the federal tax laws is voluntary is patently frivolous and fails to state a claim on which relief may be granted.").

Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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

FOR THE COURT:
Mark J. Langer, Clerk

BY: /s/
Daniel J. Reidy
Deputy Clerk