

July 15, 2008

UNITED STATES COURT OF APPEALS  
TENTH CIRCUIT

Elisabeth A. Shumaker  
Clerk of Court

---

RONALD JOE SAMUELSON,

Plaintiff-Appellant,

v.

UNITED STATES OF AMERICA,

Defendant-Appellee.

No. 08-3034

District of Kansas

(D.C. No. 07-CV-1264-JTM-KMH)

---

**ORDER AND JUDGMENT\***

---

Before **TACHA, KELLY** and **McCONNELL**, Circuit Judges.

---

Plaintiff-Appellant Ronald Joe Samuelson initially failed to file federal tax returns for five of the years between 1995 and 2003; later, he filed amended returns for those years but did not pay any taxes. The Internal Revenue Service assessed additional taxes, late filing penalties, other penalties, and interest for those tax years, and after providing notice and an (unused) opportunity for a

---

\*After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist in the determination of this appeal. *See* Fed. R. App. P. 34(a)(2); 10<sup>th</sup> Cir. R. 34.1(G). This case is therefore submitted without oral argument. This order and judgment is not binding precedent, except under the doctrines of law of the case, *res judicata*, and collateral estoppel. It may be cited, however, for its persuasive value consistent with Fed. R. App. P. 32.1 and 10<sup>th</sup> Cir. R. 32.1.

hearing, levied Mr. Samuelson's wages. Some, but not all, of the resulting tax liens were later released. On September 7, 2007, Mr. Samuelson filed suit to quiet title to his wages, on various grounds.

In a Memorandum and Order filed on January 16, 2008, the district court dismissed certain of the counts of the complaint, and granted summary judgment in favor of the government on the other counts. On appeal, Mr. Samuelson makes four arguments: (1) that the government had not proven he was a taxpayer, (2) that the government had not proven he was liable for a federal tax, (3) that the government had not proven he was subject to its legislative jurisdiction, and (4) that the government did not provide a "competent witness" to prove its allegations. These arguments border on the frivolous, if they do not pass over the line. The tax assessments were made in proper form and proven through appropriate documentation. We affirm for the reasons stated by the district court.

The judgment of the United States District Court for the District of Kansas is **AFFIRMED**.

Entered for the Court

Michael W. McConnell  
Circuit Judge