

February 3, 2010

UNITED STATES COURT OF APPEALS
TENTH CIRCUIT

Elisabeth A. Shumaker
Clerk of Court

MARIAN L. MOLINE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 09-9011

(CIR No. 171-07L)

ORDER AND JUDGMENT*

Before **HARTZ, ANDERSON,** and **TYMKOVICH,** Circuit Judges.

Marian L. Moline is another tax protester who insists on clogging the system with ridiculous arguments. She appeals an adverse decision of the Tax Court. We have jurisdiction under 26 U.S.C. § 7483. We affirm for the reasons

*After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist the determination of this appeal. *See* Fed. R. App. P. 34(a)(2); 10th Cir. R. 34.1(G). The case is therefore ordered 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 This order and judgment is not binding precedent except under the doctrines of law of the case, *res judicata*, and collateral estoppel.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 10th Cir. R. 32.1.

cogently explained in the Tax Court's memorandum opinion in this case.

ENTERED FOR THE COURT

Harris L Hartz
Circuit Judge