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Roggio v. Commissioner IRS

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NOT PRECEDENTIAL

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 04-2438

Vincent Roggio; Callie Lasch
Appellants

v.

Commissioner of Internal Revenue

On Appeal from the United States Tax Court
No. 0090-1
Tax Court Judge: Honorable Robert Wherry, Jr.

Submitted Pursuant to Third Circuit LAR 34.1(a)
March 8, 2005

BEFORE: NYGAARD, McKEE & RENDELL, Circuit Judges

(Filed: April 6, 2005)

OPINION

PER CURIAM.

Vincent Roggio and Callie Lasch (“Taxpayers”) appeal an Order of the United States Tax Court in which the court concluded that the Commissioner did not abuse his discretion in filing a lien on property owned by Taxpayers in an effort to collect a tax liability for the tax year 2000 that was admittedly due and owing. Taxpayers argue that their demonstrated good faith, which included entering into an installment plan to discharge the liability, should have precluded the Commissioner from engaging in what they refer to as “a very intrusive collection technique.” *See* Appellants’ brief at 5. We

will affirm.

Inasmuch as we write only for the parties who are familiar with the background of this case, we need not reiterate the factual or procedural history. Appellants have submitted a brief consisting of two paragraphs of argument, without citation to any legal authority, in which they argue that, “[i]n a credit-based society, a lien is a very intrusive collection technique.” *Id.* at 5.

We have reviewed the transcript from the bench opinion of the Tax Court dated February 9, 2004. In that opinion, the Honorable Robert Wherry, Jr., explains why the Commissioner did not abuse his discretion in filing the lien that is the subject of this dispute. We will affirm this frivolous appeal substantially for the reasons set forth by Judge Wherry in his bench opinion.