

NONPRECEDENTIAL DISPOSITION

To be cited only in accordance with Fed. R. App. P. 32.1

United States Court of Appeals

For the Seventh Circuit
Chicago, Illinois 60604

Submitted June 14, 2018*
Decided July 13, 2018

Before

DIANE P. WOOD, *Chief Judge*

JOEL M. FLAUM, *Circuit Judge*

DIANE S. SYKES, *Circuit Judge*

No. 17-3348

ROBERT EDWARD ORTH,
Petitioner-Appellant,

Appeal from the
United States Tax Court.

v.

No. 18049-16

COMMISSIONER OF INTERNAL
REVENUE,
Respondent-Appellee.

Ronald L. Buch,
Judge.

ORDER

On July 9, 2018, this court affirmed the judgment of the district court and found this appeal frivolous. Our order directed the appellant Robert Orth to show cause within 14 days why he should not be sanctioned for filing a frivolous appeal in a tax case. Orth filed a response to the show-cause order, but he offers no justification for his pursuit of frivolous arguments. Accordingly,

* We agreed to decide this case without oral argument because the appeal is frivolous. See FED. R. APP. P. 34(a)(2)(A).

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IT IS ORDERED that the appellant Robert Orth is sanctioned \$4,000 for filing a frivolous tax appeal. *See Szopa v. United States*, 460 F.3d 884, 889 (7th Cir. 2006). Within 14 days of the date of this order, Orth must tender a check payable to the clerk of this court for the full amount of the sanction. If Orth fails to pay the sanction by the due date, we will enter an order directing the clerks of all federal courts in this circuit to return unfiled any papers submitted by him or on his behalf unless and until he pays in full the sanction that has been imposed against him. *See In re City of Chicago*, 500 F.3d 582, 585–86 (7th Cir. 2007); *Support Sys. Int'l, Inc. v. Mack*, 45 F.3d 185, 186 (7th Cir. 1995) (per curiam).