

United States Court of Appeals for the Fifth Circuit

No. 25-30668
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED

May 26, 2026

Lyle W. Cayce
Clerk

UNITED STATES OF AMERICA,

Plaintiff—Appellee,

versus

JOSEPH BOSWELL, SR.,

Defendant—Appellant.

Appeal from the United States District Court
for the Western District of Louisiana
USDC No. 2:18-CR-162-1

Before KING, HAYNES, and HO, *Circuit Judges.*

PER CURIAM:*

Joseph Boswell, Sr., federal prisoner # 20966-035, appeals the district court's order denying his motion under 18 U.S.C. § 3582(c)(2) for a reduction in his 60-month sentence for tax evasion. Boswell argued in his motion, and argues on appeal, that he is entitled to a sentence reduction under Amendment 821 of the Guidelines because the amendment

* This opinion is not designated for publication. *See* 5TH CIR. R. 47.5.

No. 25-30668

“specifically reduces offense levels for tax-related offenses under U.S.S.G. § 2T1.1” and limited the use of upward adjustments for “sophisticated means,” U.S.S.G. § 2T1.1(b)(2), and “aggravating role,” U.S.S.G. § 3B1.1(a), which were used to enhance his offense level.

We review for abuse of discretion a district court’s denial of a motion for a sentence reduction pursuant to § 3582(c)(2). *See United States v. Calton*, 900 F.3d 706, 710 (5th Cir. 2018). Amendment 821 to the Guidelines includes three parts, none of which even remotely amend or affect the guideline provisions covering tax offenses or the guideline enhancements for “sophisticated means” and “aggravating role.” Not only is Boswell’s argument incorrect, but we also agree with the Government’s position that he is ineligible for a sentence reduction under Amendment 821.

Accordingly, Boswell has failed to demonstrate that the district court abused its discretion in denying his § 3582(c)(2) motion for a sentence reduction. *See Calton*, 900 F.3d at 710. The order of the district court is **AFFIRMED**.