

No. 05-2802

Appellate Case: 05-2802 Page: 1 Date Filed: 08/16/2006 Entry ID: 2078794

John J. Sanderson appeals from the district court's¹ dismissal of his counterclaims against the United States in this interpleader action filed by the Public School Retirement System of Missouri. The government has filed a motion for sanctions to partially cover its expenses in defending this suit.

After de novo review, *see LeMay v. U.S. Postal Svc.*, 450 F.3d 797, 799 (8th Cir. 2006), we conclude the dismissal was proper for the reasons explained by the district court. Accordingly, we affirm. *See* 8th Cir. R. 47B.

Regarding the request for sanctions, we may award “just damages” and single or double costs if we determine that an appeal is frivolous. *See* 28 U.S.C. § 1912; Fed. R. App. P. 38. In this case, we find that Sanderson has filed a frivolous appeal raising tax-protester arguments of the kind that he unsuccessfully raised below. In these circumstances, we conclude that sanctions are appropriate. *See United States v. Gerads*, 999 F.2d 1255, 1256-57 (8th Cir. 1993) (per curiam) (when appellant brought frivolous appeal based on tax-protester argument, court granted government’s motion for sanctions).

Accordingly, we award the government \$3,000 in damages.

¹The Honorable Nanette K. Laughrey, United States District Judge for the Western District of Missouri.