

United States Court of Appeals
FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 16-5233

September Term, 2016

1:15-cv-01288-CKK

Filed On: January 31, 2017

Robert A. McNeil,

Appellant

v.

IRS Commissioner and United States
Attorney General,

Appellees

BEFORE: Brown and Pillard, Circuit Judges, and Ginsburg, Senior Circuit
Judge

ORDER

Upon consideration of the motion for summary affirmance and the supplement, the response thereto, and the reply; the motion for summary reversal and the response thereto; the motions for judicial notice and the responses thereto; and the motion in limine and the response thereto, it is

ORDERED that the motions for judicial notice be denied. Appellant has not shown the materials of which judicial notice is sought are necessary to the disposition of this appeal. It is

FURTHER ORDERED that the motion in limine be denied. It is

FURTHER ORDERED that the motion for summary affirmance be granted and the motion for summary reversal be denied. The merits of the parties' positions are so clear as to warrant summary action. See Taxpayers Watchdog, Inc. v. Stanley, 819 F.2d 294, 297 (D.C. Cir. 1987) (per curiam). The district court appropriately dismissed the complaint for lack of subject matter jurisdiction. The complaint effectively challenged the legality of income tax and the requirement to file tax returns, thereby falling within the clear ambit of the Anti-Injunction Act, 26 U.S.C. § 7421(a). In no way does the limited exception to the Anti-Injunction Act, articulated in Enochs v. Williams Packing & Navigation Co., 370 U.S. 1, 7 (1962), apply to this case. Further, nothing

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appellant argues on appeal demonstrates that the denial of his Rule 59(e) motion amounted to an abuse of discretion. See Firestone v. Firestone, 76 F.3d 1205, 1208 (D.C. Cir. 1996).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam

FOR THE COURT:
Mark J. Langer, Clerk

BY: */s/*
Robert J. Cavello
Deputy Clerk

CLERK, UNITED STATES COURT OF APPEALS

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