

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 95-50676  
Summary Calendar

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MERCEDES FLORES,

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA,

Defendant-Appellee.

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Appeal from the United States District Court for the  
Western District of Texas

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April 5, 1996

Before GARWOOD, WIENER and PARKER, Circuit Judges.\*

PER CURIAM:

Plaintiff-appellant in this suit sought damages against the United States under 26 U.S.C. § 7433. No other relief was sought. The district court granted the motion to dismiss of defendant-appellee the United States. The only issue plaintiff raises on appeal concerns the year 1988 and the return for that year. We affirm, essentially for the reasons stated in Part B of the district court's memorandum opinion and order. We note that this

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\* Pursuant to Local Rule 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

reasoning is equally applicable whether plaintiff's claim relates to "the innocent spouse defense" or the claim that plaintiff did not sign or authorize the 1988 return.

AFFIRMED