

UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-60140
Summary Calendar

CUONG DUY NGUYEN,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the United States Tax Court
(8231-94)

October 30, 1996
Before SMITH, DUHÉ, and BARKSDALE, Circuit Judges.

PER CURIAM:*

Cuong Duy Nguyen filed a notice of appeal from the decision of the United States Tax Court sustaining the Commissioner's determination of deficiencies in tax and additions to tax for fraud. But, Nguyen's *pro se* brief does not challenge the correctness of the Tax Court's decision; instead, he seeks \$32 million in damages for emotional distress, loss of time and income, mental stress and loss of reputation, claiming that Internal

* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

Revenue Service employees conspired with employees of his past employers to discriminate against him because of his ethnicity. His brief, includes, for example, a discussion of the Quebec separatist movement. His brief also contains a totally improper (bordering on, if not, contemptuous) and most offensive discussion of sexual matters which are completely irrelevant to the correctness of the Tax Court's decision. Accordingly, the appeal is **DISMISSED** as frivolous. See 5TH CIR. LOCAL R. 42.2. Appellant risks the imposition of sanctions should he make further similar filings.

DISMISSED; SANCTIONS WARNING ISSUED