

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT**

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No. 99-31391  
Summary Calendar

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JOSEPH L. LAPIERRE, JR.

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA

Defendant-

Appellee.

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Appeal from the United States District Court  
for the Eastern District of Louisiana  
(99-CV-1815)

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July 10, 2000

Before HIGGINBOTHAM, DeMOSS and STEWART, Circuit Judges:

PER CURIAM:\*

Joseph L. LaPierre, Jr. taxpayer, filed a complaint in the United States District Court for the Eastern District of Louisiana against the United States seeking refund of allegedly overpaid federal income taxes for tax years 1993, 1994, and 1999 and damages allegedly attributable to the Internal Revenue Service's denial of his administrative claim for refund. The United States moved to dismiss

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\* Pursuant to 5<sup>th</sup> Cir. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5<sup>th</sup> Cir. R. 47.5.4.

and the District Court granted the motion. The court held that dismissal was proper because “the subject matter of the suit involves the same matters which were involved in *LaPierre v. Internal Revenue Service C.A.*, No. 98-2274, dismissed with prejudice by judgment entered February 24, 1999.

We have carefully reviewed the briefs, the record excerpts, and relevant portions of the record itself. Pursuant to 26 U.S.C. §7433 and for essentially the reasons stated by the district judge in his Minute Entry of October 14, 1999, we find that the district court did not err in dismissing taxpayer’s complaint with prejudice.

**AFFIRMED.**