

NONPRECEDENTIAL DISPOSITION
To be cited only in accordance with Fed. R. App. P. 32.1

United States Court of Appeals
For the Seventh Circuit
Chicago, Illinois 60604

August 24, 2021

Before

FRANK H. EASTERBROOK, *Circuit Judge*

DIANE P. WOOD, *Circuit Judge*

AMY J. ST. EVE, *Circuit Judge*

No. 21-1064

VICTOR M. CROWN, II, Independent
Administrator, Estate of Lourdes
Theodossis, deceased,
Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,
Respondent-Appellee.

Appeal from the United States Tax
Court.

No. 7934-11

Maurice B. Foley,
Chief Judge.

ORDER

In our August 5, 2021, order affirming the judgment of the district court, we ordered Crown to show cause why this court should not impose a sanction of \$5,000 for filing a frivolous tax appeal, particularly in light of our repeated prior warnings. We have considered Crown's response to this court, and it does not offer any reason that persuades us not to impose that sanction. For the most part, Crown reiterates arguments he has already raised in this court, all of which we have already told him are frivolous. He also now asserts that he received a right to sue letter in May 2021, which he says makes this appeal "moot." That letter does not cure the jurisdictional issues that led to the dismissal on appeal, however, so it is irrelevant.

IT IS ORDERED that appellant Victor Crown is sanctioned \$5,000 for filing a frivolous tax appeal. He must tender a check payable to the clerk of this court for the full amount of the sanction. Until Crown pays the full amount of this sanction, the clerks of all federal courts in this circuit shall return unfiled any papers submitted by him or on his behalf. *See In re City of Chicago*, 500 F.3d 582, 585–86 (7th Cir. 2007); *Support Sys. Int'l, Inc. v. Mack*, 45 F.3d 185, 186 (7th Cir. 1995) (per curiam). This order will be lifted immediately once Crown makes full payment. *See City of Chi.*, 500 F.3d at 585-86.

IT IS FINALLY ORDERED that if Crown, despite his best efforts, is unable to pay in full the sanction, no earlier than two years from the date of this order he is authorized to submit to this court a motion to modify or rescind this order. *See id.*; *Mack*, 45 F.3d at 186.