

**NOT RECOMMENDED FOR FULL-TEXT PUBLICATION**

**File Name: 05a0352n.06**

**Filed: May 4, 2005**

**No. 04-5597**

**UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT**

_____ )	
UNITED STATES OF AMERICA, )	
)	
Plaintiff-Appellee, )	<b>ON APPEAL FROM THE</b>
)	<b>UNITED STATES DISTRICT</b>
-vs.- )	<b>COURT FOR THE EASTERN</b>
)	<b>DISTRICT OF KENTUCKY</b>
SAMMIE L. ALLEN, )	
)	<b>OPINION</b>
Defendant-Appellant. )	
_____ )	

**BEFORE: SUHRHEINRICH and GILMAN, Circuit Judges; and ACKERMAN, District Judge.\***

**HAROLD A. ACKERMAN, District Judge.** On December 18, 2003, Defendant Sammie L. Allen entered a conditional guilty plea to one count of willfully failing to file a federal income tax return for the year 2000, in violation of 26 U.S.C. § 7203. The plea was conditioned upon this Court affirming the District Court’s adjudication of five pre-plea motions. These motions are as follows: (1) Pre-Plea Motion to Dismiss Indictment for Abuse of the Grand Jury and Prosecutorial Misconduct; (2) Motion to Dismiss and Notice of Misprision of Felony by Sammie Allen; (3) Motion to Dismiss for Lack of Jurisdictional Statement and Challenges [sic]

\_\_\_\_\_ )  
\* The Honorable Harold A. Ackerman, United States District Judge for the District of New Jersey, sitting by designation.

Subject Matter Jurisdiction by Sammie Allen; (4) Motion to Dismiss for Lack of Jurisdiction over the Alleged Accused; and (5) Motion to Quash Indictment and Motion to Dismiss for Want of Personal Jurisdiction.

After carefully considering the record on appeal, we find no merit in the Defendant's legal arguments. Indeed, the frivolous nature of the Defendant's motions, we think, betrays the conduct to which he ultimately pled guilty. The legality of the federal income tax is beyond all doubt, a proposition that can be made no plainer by repetitions or explanations. *See Brushaber v. Union Pac. R.R. Co.*, 240 U.S. 1 (1916). Accordingly, the District Court's adjudication of each of the Defendant's motions is hereby **AFFIRMED**.