United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 00-2662

Michael E. Coolman,	*	
	*	
Appellant,	*	
	*	
v.	*	Appeal from the United States
	*	District Court for the
United States of America; Barbara Donahoo; Internal Revenue Service,	*	District of Nebraska.
	*	
	*	[UNPUBLISHED]
Appellees.	*	

Submitted: November 6, 2000
Filed: November 9, 2000

Before BEAM, FAGG, and LOKEN, Circuit Judges.

PER CURIAM.

Michael Coolman appeals from the district court's[1] dismissal of his complaint in which he claimed the Fifth Amendment relieved him of the duty to sign a federal income tax form. Having carefully reviewed the record, we agree with the district court that it lacked subject matter jurisdiction. See Warren v. United States, 874 F.2d 280, 281-82 (5th Cir. 1989) (5 U.S.C. § 702 did not constitute waiver of sovereign immunity where appellant claimed Fifth Amendment privilege from signing tax form); Ueckert

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[1]The Honorable William G. Cambridge, United States District Judge for the District of Nebraska, now retired.

v. Comm'r of Internal Revenue, 721 F.2d 248, 250 (8th Cir. 1983) (per curiam) (taxpayer cannot rely on privilege against self-incrimination to refuse to file tax return unless he can show danger is real and appreciable; taxpayer must make some positive disclosure indicating where danger lies).

Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.