

United States Court of Appeals
For the Eighth Circuit

No. 18-3032

United States of America

Plaintiff - Appellee

v.

Roy Wayne Guier

Defendant - Appellant

Appeal from United States District Court
for the Western District of Missouri - Kansas City

Submitted: May 20, 2019

Filed: May 23, 2019

[Unpublished]

Before ERICKSON, WOLLMAN, and GRASZ, Circuit Judges.

PER CURIAM.

Roy Guier, proceeding pro se upon his request, directly appeals after he pleaded guilty to tax evasion, and the district court¹ sentenced him to a year and a day

¹The Honorable Stephen R. Bough, United States District Judge for the Western District of Missouri.

in prison. On appeal, he argues that the district court lacked jurisdiction to adjudicate his criminal prosecution.

We conclude that the district court had jurisdiction under 18 U.S.C. § 3231 (the district courts of the United States shall have original jurisdiction, exclusive of the state courts, of all offenses against the laws of the United States). See United States v. Trotter, 478 F.3d 918, 920 n.2 (8th Cir. 2007) (per curiam) (where defendant was charged with an offense against the laws of the United States, the district court clearly had jurisdiction and his motion to dismiss was properly denied); United States v. Pemberton, 405 F.3d 656, 659 (8th Cir. 2005) (subject-matter jurisdiction in every federal criminal prosecution comes from § 3231, which is “the beginning and the end of the ‘jurisdictional’ inquiry”). We also reject as meritless Guier’s assertion that paying federal income tax is voluntary. See United States v. Gerads, 999 F.2d 1255, 1256-57 (8th Cir. 1993) (per curiam) (claim that payment of federal income tax is voluntary clearly lacks substance; assessing sanctions against appellants for advancing arguments that were clearly lacking in merit and frivolous). We thus affirm the judgment of the district court.
