

United States Court of Appeals
For the Eighth Circuit

No. 22-1258

United States of America

Plaintiff - Appellee

v.

Mark Warm

Defendant - Appellant

Appeal from United States District Court
for the Northern District of Iowa - Eastern

Submitted: April 25, 2022

Filed: April 28, 2022

[Unpublished]

Before SHEPHERD, KELLY, and STRAS, Circuit Judges.

PER CURIAM.

Mark Warm appeals after he pleaded guilty to willfully failing to pay federal taxes, see 26 U.S.C. § 7202, and the district court¹ varied downward from the

¹The Honorable C.J. Williams, United States District Judge for the Northern District of Iowa.

advisory range in the United States Sentencing Guidelines, sentencing him to twenty-one months in prison plus three years of supervised release. His counsel has moved for leave to withdraw and has filed a brief under Anders v. California, 386 U.S. 738 (1967), arguing the prison sentence is substantively unreasonable.

Having reviewed the record under a deferential abuse-of-discretion standard of review, see Gall v. United States, 552 U.S. 38, 41, 51 (2007), we conclude Warm’s prison sentence is not substantively unreasonable. The record establishes the district court sufficiently considered the statutory sentencing factors, see 18 U.S.C. § 3553(a), and did not overlook a relevant factor, give significant weight to an improper or irrelevant factor, or commit a clear error of judgment in weighing relevant factors. See United States v. Feemster, 572 F.3d 455, 461 (8th Cir. 2009) (en banc); see also United States v. Espinoza, 9 F.4th 633, 637 (8th Cir. 2021) (reiterating that a district court “is entitled to substantial latitude” when weighing the § 3553(a) factors). Furthermore, we have independently reviewed the record under Penson v. Ohio, 488 U.S. 75 (1988), and have found no non-frivolous issues for appeal.

Accordingly, we affirm the judgment of the district court and grant counsel’s motion to withdraw.
