



Robbins v. Commissioner of Internal Revenue

132 F.3d 43 (1997) | Cited 3 times | Tenth Circuit | December 22, 1997

FOR THE TENTH CIRCUIT

Appeal from U.S. Tax Court

ORDER AND JUDGMENT ¹

After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist the determination of this appeal. See Fed. R. App. P. 34(a); 10th Cir. R. 34.1.9. The case is therefore ordered submitted without oral argument.

Jeffrey A. Robbins appeals from the tax court's determination that he is liable for a deficiency of \$4,131.00 for the 1993 tax year, and failure-to-pay penalties of \$608.00 and \$94.00. Notwithstanding appellant's attempts to characterize his arguments as something else, this is fundamentally a challenge to the federal government's Sixteenth Amendment power to tax the income of individual citizens. Such challenges have been routinely and summarily rejected. See *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-13 (1916); *Charczuk v. Commissioner*, 771 F.2d 471, 472-73 (10th Cir. 1985). Appellant's appeal falls well within the parameters of these cases.

To the extent that appellant attempts to apply the principle of *United States v. Lopez*, 514 U.S. 549 (1995), to this case, those arguments are without legal merit.

The judgment is **AFFIRMED**. The mandate shall issue forthwith.

Entered for the Court

Monroe G. McKay, Circuit Judge

1. This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. The court generally disfavors the citation of orders and judgments; nevertheless, an order and judgment may be cited under the terms and conditions of 10th Cir. R. 36.3.

