

**DEC 22 1997**

**PATRICK FISHER**  
Clerk

UNITED STATES COURT OF APPEALS  
FOR THE TENTH CIRCUIT

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JEFFREY A. ROBBINS,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent-Appellee.

No. 97-9009  
Appeal from U.S. Tax Court  
(T.C. No. 22253-96)

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**ORDER AND JUDGMENT\***

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Before **ANDERSON**, **McKAY**, and **LUCERO**, Circuit Judges.

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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.

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\* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel.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.

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