

April 24, 2003

Charles R. Fulbruge III
Clerk

**UNITED STATES COURT OF APPEALS
For the Fifth Circuit**

No. 02-21113
Summary Calendar

JOSE A. PEREZ,

Plaintiff-Appellant,

VERSUS

UNITED STATES OF AMERICA,

Defendant-Appellee.

Appeal from the United States District Court
For the Southern District of Texas, Houston

H-02-CV-1306

Before BARKSDALE, DeMOSS, and BENAVIDES, Circuit Judges.

PER CURIAM:*

Taxpayer Jose Perez (hereinafter "Perez") filed this action in the United States District Court for the Southern District of Texas seeking various reliefs from the IRS's efforts to collect his

*Pursuant to 5TH CIR. R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

outstanding federal income tax liability for the years 1984 through 1987. The District Court held that Perez was barred by the doctrine of res adjudicata from litigating these claims because they arise out of the same operative facts as his prior suit, Perez v. United States, (No. 02-50377, Fifth Circuit, November 27, 2002). Accordingly, the District Court granted the motion for summary judgment of the United States and dismissed all of taxpayer's claims. Perez appeals to this Court.

We have carefully reviewed the briefs, the record excerpts, the reply briefs and relevant portions of the record itself. For the reasons stated by the District Court in its Memorandum and Order filed herein on July 18, 2002, we AFFIRM the final judgment entered on July 18, 2002, which granted summary judgment in favor of the United States. AFFIRMED.