

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 96-21129  
Conference Calendar

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LAWRENCE STEPHEN MAXWELL,

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA,

Defendant-Appellee.

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Appeal from the United States District Court  
for the Southern District of Texas  
USDC No. H-96-CV-623  
- - - - -

October 23, 1997

Before POLITZ, Chief Judge, and WIENER and DENNIS, Circuit Judges.

PER CURIAM:\*

Lawrence Stephen Maxwell appeals from the district court's dismissal of his petition to quash four administrative third-party summonses issued by the Internal Revenue Service (IRS). Maxwell argues that the district court erred by refusing to quash the summonses because the summonses were issued outside the territorial jurisdiction of the United States, Acts Of Congress are not applicable to the independent State of Texas, he was not subject to the administrative authority of the United States

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

Federal Corporation, the summonses were issued in violation of the regulations promulgated under the Administrative Procedures Act, and the United States did not have the authority to prosecute him for activities investigated by the IRS. We have reviewed the record and find no reversible error. Accordingly, the judgment of the district court is AFFIRMED.