

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 01-50057  
Summary Calendar

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CLAUDETTE M. LOPEZ,

Plaintiff-Appellant,

versus

JOHN LaCOKE, Associate Chief  
of the Internal Revenue Service,

Defendant-Appellee.

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Appeal from the United States District Court  
for the Western District of Texas  
USDC No. SA-00-CV-840  
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September 6, 2001

Before DeMOSS, PARKER, and DENNIS, Circuit Judges.

PER CURIAM:\*

Claudette M. Lopez appeals from the dismissal of her tax complaint in district court for lack of subject matter jurisdiction. Lopez devoted the entirety of her initial brief to the court's dismissal on the grounds of timeliness of her petition. The district court did not dismiss Lopez's complaint as untimely. Rather, the district court dismissed Lopez's petition exclusively because the "[t]ax court is the court of

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

proper jurisdiction, as this matter involves liability for payment of federal income tax." See 26 U.S.C. § 6330.

Not until her reply brief does Lopez address the court's jurisdictional dismissal pursuant to § 6330. This court does not consider issues raised for the first time in a reply brief.

Taita Chemical Co. Ltd. v. Westlake Styrene Corp., 246 F.3d 377, 384 n. 9 (5th Cir. 2001)(finding that the appellant could not preserve error on claims through a reply brief). Accordingly, Lopez has waived the only arguable issue before this court.

AFFIRMED.