

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

United States Court of Appeals
Fifth Circuit

FILED

August 24, 2011

No. 11-60113
Summary Calendar

Lyle W. Cayce
Clerk

ETTA LOWERY,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the Decision of the
United States Tax Court

Before HIGGINBOTHAM, DAVIS, and ELROD, Circuit Judges..

PER CURIAM:*

Etta M. Lowery, proceeding pro se challenges the judgment of the tax court sustaining the deficiencies and penalties sought by the Commissioner.

We affirm.

The appellant taxpayer presented a number of familiar “tax protestor” arguments (characterized as “shopworn” by the tax court) such as she was not subject to the Internal Revenue Code. On appeal she raises different - equally frivolous arguments that compensation paid to her for services (which she did

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

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not request) is not taxable income because she is not a government employee; that because she lives in one of the 50 states rather than in a federal territory she is not subject to federal income taxes and that a tax on compensation for services would be an unconditional direct tax.

Appellant's brief on appeal consists primarily of citations to irrelevant federal case law and other legal authorities. Her principal argument that remuneration for services received by private employees residing in one of the 50 states is not subject to federal income tax is patently frivolous.

The judgment of the tax court is **AFFIRMED**.