

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 95-50256  
Conference Calendar

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UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

CHARLES RAY WATERS, SR.,

Defendant-Appellant.

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Appeal from the United States District Court  
for the Western District of Texas  
USDC No. SA-94-CR-342-1  
- - - - -

February 29, 1996

Before GARWOOD, JONES, and EMILIO M. GARZA, Circuit Judges.

PER CURIAM:\*

Charles Ray Waters, Sr., appeals from a judgment of conviction for failure to file an income tax return and to pay taxes due in April 1991, 1992, and 1993, in violation of 26 U.S.C. § 7201. He argues that he is not liable for income tax because 1) he does not engage in a revenue-taxable activity or enjoy a privilege granted by the Government and 2) the Government cannot prosecute under 26 U.S.C. § 7201 because the statute is not self-executing and there are no implementing regulations.

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\* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

We have reviewed the record and find no reversible error. See Stelly v. C.I.R., 761 F.2d 1113, 1115 (5th Cir.), cert. denied, 474 U.S. 851 (1985). The appeal is without arguable merit and thus frivolous. See Howard v. King, 707 F.2d 215, 219-20 (5th Cir. 1983). Because the appeal is frivolous, it is DISMISSED. 5th Cir. R. 42.2.