

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

No. 19-60804

United States Court of Appeals
Fifth Circuit

FILED

April 16, 2020

Lyle W. Cayce
Clerk

ANTHONY DWAYNE WILLIAMS, T'ESHKA RENYELL YOUNG,

Petitioners - Appellants

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee

Appeal from the United States Tax Court
Tax Court Case No. 26670-17L
Tax Court Case No. 26671-17L

Before WIENER, HAYNES, and COSTA, Circuit Judges.

PER CURIAM:*

Ignoring the Sixteenth Amendment, appellants argue that an income tax on their wages is unconstitutional. What we said years ago in rejecting the appeal of a tax protestor still rings true: “We perceive no need to refute these arguments with somber reasoning and copious citation of precedent; to do so might suggest that these arguments have some colorable merit.” *Crain v. Commissioner*, 737 F.2d 1417, 1417 (5th Cir. 1984). Moreover, appellants were not allowed to challenge their underlying tax liability in the collection due

* 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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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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process hearing because they had previously received notices of deficiency for the tax years at issue but did not dispute that tax liability. I.R.C. § 6330(c)(2)(B). Although Anthony Williams could challenge the imposition of his frivolous-return penalty in the due process hearing—he did not receive a deficiency notice for that penalty or otherwise have an earlier opportunity to contest, that penalty was proper. *See* I.R.C. § 6702(a), 2(A) (allowing a penalty of \$5,000 if the person files an incorrect return “based on a position which the Secretary has identified as frivolous”). As we noted at the outset, Williams’s position that he did not receive wages because he was a “non-federal worker” paid by a private employer is frivolous. And the Commissioner has recognized it as such. IRS Notice 2010-33(III)(7) (citing Revenue Ruling 2006-18).

AFFIRMED.