

United States Court of Appeals for the Fifth Circuit

No. 23-60326
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED

November 28, 2023

Lyle W. Cayce
Clerk

ANDREW ETHAN MACTAGGART,

Petitioner—Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent—Appellee.

Appeal from the Tax Court, Internal Revenue Service
Agency No. 7648-22L

Before DAVIS, WILLETT, and OLDHAM, *Circuit Judges.*

PER CURIAM:*

Petitioner-Appellant, Andrew E. MacTaggart, proceeding *pro se*, challenges the order of the Tax Court finding a deficiency in income tax paid for 2019 in the amount of \$23,071.

The core of taxpayer’s argument to the Tax Court and to us is that the income in question he received from his employer for services rendered was not taxable. As the Commissioner points out, “[G]ross income means all

* This opinion is not designated for publication. *See* 5TH CIR. R. 47.5.

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income from whatever source derived, including (but not limited to)... compensation for services....” I.R.C. § 61(a)(1). Petitioner offered various frivolous reasons why the payment for services was not income including that he was a “non-resident alien for income tax purposes.”

The Tax Court considered all of Petitioner’s arguments in its well-reasoned oral findings of fact and opinion (bench opinion) issued on February 15, 2023. The court also properly rejected Petitioner’s argument that the Commissioner was not entitled to proceed with collection measures as authorized by the Tax Code.

For these reasons and those expressed in the Tax Court’s bench opinion, the Tax Court’s order is AFFIRMED.