

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

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m 00-10514

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DAVID CLAIRE STULL,

Plaintiff-  
Counter Defendant-  
Appellant,

VERSUS

UNITED STATES OF AMERICA,

Defendant-  
Counter Claimant-  
Appellee.

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Appeal from the United States District Court  
for the Northern District of Texas  
(3:93-CV-2266)

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March 20, 2001

Before REAVLEY, SMITH, and DeMOSS,  
Circuit Judges.

PER CURIAM:\*

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

David Stull sought a declaration that he was not a “responsible person” for purposes of the penalty provisions of 26 U.S.C. § 6672 regarding the failure to forward payroll taxes. The district court granted summary judgment to the government.

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(\*...continued)  
R. 47.5.4.

We agree with the district court's conclusions as explained in its order entered on December 3, 1999. The judgment is AFFIRMED, essentially for the reasons set forth in that order.