

UNITED STATES COURT OF APPEALS
For the Fifth Circuit

No. 97-30402

In the Matter of: JAN BYRD HOLLAND,

Debtor,

JAN BYRD HOLLAND,

Appellant,

VERSUS

LOUISIANA SECRETARY OF REVENUE AND
TAXATION; UNITED STATES OF AMERICA;
UNITED STATES INTERNAL REVENUE SERVICE,

Appellees.

Appeal from the United States District Court
For the Western District of Louisiana
(96-CV-2689)

October 23, 1997

Before KING, HIGGINBOTHAM, and DAVIS, Circuit Judges.

PER CURIAM:*

The appellant argued to both the bankruptcy court and the district court that the Internal Revenue Code does not impose liability on him as an individual. He also argued that the constitution prohibits imposition of such liability. The appellant made a number of legal arguments in support of these contentions,

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

each of which the district court carefully addressed and rejected. For reasons stated in its Memorandum Ruling and Judgment, issued on February 7, 1997, the judgment of the district court is affirmed.

Affirmed.