

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

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No. 99-20703  
Summary Calendar

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PEOPLE OF TEXAS, EX REL, RICHARD ALAN FAULK,

Plaintiff-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE; DISTRICT  
DIRECTOR INTERNAL REVENUE SERVICE, EX REL;  
UNITED STATES OF AMERICA,

Defendants-Appellees.

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Appeal from the United States District Court  
for the Southern District of Texas  
(H-99-CV-581)

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December 28, 1999

Before POLITZ, JOLLY, and WIENER, Circuit Judges.

PER CURIAM:\*

Richard Alan Faulk brings this action claiming that he is not subject to the federal income tax and seeking an injunction against the collection of taxes, a refund of federal income taxes paid, and monetary damages allegedly caused by the IRS in its collection efforts. Finding that Faulk failed to qualify for any of the statutory bases for bringing a tax-related action against the United States,<sup>1</sup> the

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\*Pursuant to 5<sup>TH</sup> 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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5<sup>TH</sup> CIR. R. 47.5.4.

<sup>1</sup> See 26 U.S.C. § 7421.

district court dismissed his suit. This appeal followed.

Our review of the record and briefs persuades that this appeal is totally without merit and the judgment appealed is AFFIRMED.