UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 97-60698
Summary Calendar

JAMES E. STAFFORD,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the United States District Court
For the Northern District of Texas
(4778-95)

June 3, 1998

Before POLITZ, Chief Judge, WIENER and EMILIO M. GARZA, Circuit Judges.

PER CURIAM:*

James E. Stafford appeals an adverse decision of the United States Tax Court, contending that the Commissioner of Internal Revenue has no authority to collect income tax forcefully from individuals and, thus, the notice of deficiency

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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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

at bar is without lawful effect. Stafford maintains that Title 26 of the United States Code has not been enacted, and the implementing regulations set forth in Title 27 of the Code of Federal Regulations only apply to the Bureau of Alcohol, Tobacco and Firearms.

We reject Stafford's inane contention that the Internal Revenue Code has not been enacted, Title 26 of the United States Code is the law, and the contention that it should not be enforced is frivolous.[1] Further, Title 27 regulations are not the exclusive source of the government's authority to act. Title 26 of the Code of Federal Regulations authorizes the Internal Revenue Service to implement Title 26 of the United States Code.[2] The IRS thus has both statutory and regulatory authority to assess and collect taxes from individuals, Stafford's suggestions to the contrary notwithstanding.

The judgment appealed is AFFIRMED

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[1] **See Ryan v. Bilby**, 764 F.2d 1325 (9th Cir. 1985).

[2] 26 C.F.R. § 1.0-1, *et seq.*