

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 13-15585
Non-Argument Calendar

Agency No. 3723-12

JOHN H. NIX, III,

Petitioner - Appellant,

versus

COMMISSIONER OF IRS,

Respondent - Appellee.

Petition for Review of a Decision of the
U.S. Tax Court

(October 15, 2014)

Before WILLIAM PRYOR, MARTIN and JORDAN, Circuit Judges.

PER CURIAM:

John H. Nix appeals the U.S. Tax Court's denial of his *pro se* petition for redetermination of his tax deficiency for tax year 2008. Mr. Nix admitted at trial that he worked and received compensation in 2008. The Internal Revenue Service presented evidence documenting Mr. Nix's compensation from T-Mobile USA and a dividend that he received from AT&T. The Tax Court determined that he was liable for federal income tax deficiencies and various penalties.

Nonetheless, Mr. Nix argues that he was not required to pay federal income taxes in 2008 because he believes the relevant statutes and regulations exclude him from any such legal duty. Mr. Nix previously raised many of the same meritless and frivolous arguments that he raises here during the appeal of his tax deficiency for tax years 2003 and 2004. *See Nix v. Comm'r of IRS*, 553 F. App'x 960, 961 & n.2 (11th Cir. 2014). We affirmed the Tax Court's ruling in that case and held that Mr. Nix's statutory interpretation arguments to the contrary were unavailing. They remain unavailing today. To the extent that Mr. Nix raises additional statutory interpretation arguments—e.g., that Forms W-2 or 1099 cannot serve as evidence of a taxpayer's taxable income—they similarly lack legal merit.

Because Mr. Nix has not challenged the computation of his income or the deficiencies and penalties levied against him, nor offered any credible evidence to contradict the Tax Court's findings, we affirm.

AFFIRMED.