

NOT FOR PUBLICATION

In the  
United States Court of Appeals  
For the Eleventh Circuit

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No. 25-14033  
Non-Argument Calendar

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EVERETT VINCENT STREET,

*Petitioner-Appellant,*

*versus*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent-Appellee.*

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Petition for Review of a Decision of the  
U.S. Tax Court  
Agency No. 1295-25

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Before JORDAN, KIDD, and ED CARNES, Circuit Judges.

PER CURIAM:

Everett Street didn't pay his 2018 income tax. After the Internal Revenue Service (IRS) sent him a notice of deficiency in his income tax for that year, proceeding *pro se*, he petitioned the

United States Tax Court for review of that notice. In the petition, he argued that he “is not [a] person made liable” for the payment of taxes by the Internal Revenue Code (IRC) and the federal personal income tax is an unconstitutional, non-apportioned direct tax. The Tax Court dismissed the petition for failure to state a claim for which relief can be granted and ordered Street to pay his \$2,964 deficiency in federal income tax for 2018, as well as penalties for late filing and late payment.

Street appealed, raising the same core arguments as he did before the Tax Court: 1) he is not subject to federal income tax because he is “not a person made liable by statute for the payment of the indirect income tax” and 2) the federal income tax violates the Sixteenth Amendment as an unconstitutional, “non-apportioned direct tax.” But as the Tax Court concluded, all his arguments are frivolous. *See Stubbs v. Comm’r*, 797 F.2d 936, 938 (11th Cir. 1986) (explaining that the arguments that “wages are not taxable income and that [a citizen is] not a person required to file a tax return” “are patently frivolous”); *Motes v. United States*, 785 F.2d 928, 928 (11th Cir. 1986) (deeming frivolous the argument that income tax violates the Sixteenth Amendment).

**AFFIRMED.**<sup>1</sup>

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<sup>1</sup> Because Street’s remaining arguments stem from his frivolous ones, and all share their frivolity, we decline to address them further. All pending motions are DENIED as moot.