

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

United States Court of Appeals  
Fifth Circuit

**FILED**

February 9, 2012

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No. 11-60466  
Summary Calendar

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Lyle W. Cayce  
Clerk

GARY LEE COLVIN

Petitioner-Appellant

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent-Appellee

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Appeal from the United States Tax Court,  
Internal Revenue Service  
No. 17167-09L

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Before HIGGINBOTHAM, DAVIS and ELROD, Circuit Judges.

PER CURIAM:\*

Appellant challenges the Tax Court's order rejecting appellant's objections to the Commissioner's collection determination and conclusion that appellant's unpaid tax bill was still due and owing. We affirm for the following reasons.

1. The Tax Court correctly concluded that pursuant to 11 U.S.C. § 523(a)(1)(A), Colvin's tax debt was not discharged in his bankruptcy proceeding.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

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2. For reasons assigned in the Tax Court's careful opinion of October 26, 2010, none of the other errors raised by appellant have merit.

We therefore affirm the order of the Tax Court.

**AFFIRMED.**