

Not for Publication in West's Federal Reporter

**United States Court of Appeals
For the First Circuit**

No. 06-2387

JOSEPH V. METALLIC,
Petitioner, Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent, Appellee.

APPEAL FROM THE DECISION OF THE
UNITED STATES TAX COURT

Before

Lipez, Circuit Judge,
Stahl, Senior Circuit Judge,
and Howard, Circuit Judge.

Joseph V. Metallic on brief pro se.
Eileen J. O'Connor, Assistant Attorney General, Thomas J. Clark and Marion E.M. Erickson, Attorneys, Tax Division, Department of Justice on brief for appellee.

May 31, 2007

Per Curiam. Appellant Joseph Metallic appeals from an adverse United States Tax Court decision. We affirm.

In his tax petition, Metallic claimed he did not have to pay federal income tax because he is a Micmac Indian and a 1776 treaty with his tribe did not require the payment of taxes. In its Memorandum Opinion filed on June 13, 2006, the Tax Court correctly rejected that claim, citing pertinent authorities. It pointed out that Native Americans, like "other U.S. citizens," are obliged to pay federal income taxes, and that while treaties might exempt them from taxation, the 1776 treaty did not do so.

On appeal, Metallic objects to the Tax Court's suggestion that he is a United States citizen, alleging that he is a member of a Canadian Micmac tribe. Even if the facts are as he says, no prejudicial error by the Tax Court has been shown. Metallic acknowledges that he resides in this country, and so the tax laws apply to him even if he is not a citizen. See, e.g., 26 C.F.R. § 1.1-1(a)(1) (noting that the tax code imposes a tax on the income of "every individual who is a citizen or resident of the United States").

We have considered Metallic's remaining claims, but find them meritless.

Affirmed.