

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

United States Court of Appeals  
Fifth Circuit

**FILED**

May 23, 2012

Lyle W. Cayce  
Clerk

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No. 11-11010  
Summary Calendar

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HERBERT FLETCHER,

Plaintiff - Appellant

v.

UNITED STATES OF AMERICA (INTERNAL REVENUE SERVICE),

Defendant - Appellee

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Appeal from the United States District Court  
for the Northern District of Texas  
3:11-CV-1284

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Before GARZA, SOUTHWICK, and HAYNES, Circuit Judges.

PER CURIAM:\*

Herbert Fletcher appeals the district court's order dismissing his complaint, which protested his tax liability for the 2008 tax year. We have carefully considered the pertinent portions of the record in light of the parties' briefs. For the reasons expressed in our previous opinion in *Fletcher v. United States*, 452 F. App'x 547 (5th Cir. 2011), dismissing Fletcher's appeal of his tax

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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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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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liability for the 2007 tax year, we conclude that Fletcher has demonstrated no error warranting reversal. We AFFIRM.