

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 11-5203

September Term 2011

1:10-cv-00252-ABJ

Filed On: February 23, 2012

Thomas E. Gust,
Appellant

v.

United States of America,
Appellee

ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

BEFORE: Henderson, Tatel, and Griffith, Circuit Judges

J U D G M E N T

This appeal was considered on the record from the United States District Court for the District of Columbia and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

ORDERED AND ADJUDGED that the district court's order filed June 6, 2011, be affirmed. The district court lacked jurisdiction over Counts I, II, and III of appellant's complaint because they do not involve collection-related activities. See Kim v. United States, 632 F.3d 713, 716 (D.C. Cir. 2011). With respect to Count IV, assuming without deciding that the claim was not time-barred, appellant did not state a claim for relief because appellant did not allege a violation of any provision of the Internal Revenue Code or any regulation promulgated thereunder. See 26 U.S.C. § 7433(a). As for Counts V and VI, appellant did not show that the IRS lacked authority to engage in collection activity against him due to any change to the Internal Revenue Code or its implementing regulations by the IRS Restructuring and Reform Act of 1998, Pub. L. No. 105-206, 112 Stat. 685 (1998).

The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam