

[NOT FOR PUBLICATION—NOT TO BE CITED AS PRECEDENT]

# United States Court of Appeals For the First Circuit

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No. 01-2135

JAMES E. ANDERSON; CHERYL J. LATOS,

Plaintiffs, Appellants,

v.

UNITED STATES,

Defendant, Appellee.

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APPEAL FROM THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF RHODE ISLAND

[Hon. Mary M. Lisi, U.S. District Judge]

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Before

Lynch, Circuit Judge,  
Campbell and Stahl, Senior Circuit Judges.

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James E. Anderson and Cheryl J. Latos on brief pro se.  
Eileen J. O'Connor, Assistant Attorney General, Kenneth L. Greene and A. Wray Muoio, Attorneys, Tax Division, Department of Justice, and Margaret E. Curran, United States Attorney, on brief for appellee.

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MARCH 14, 2002

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**Per Curiam.** After carefully reviewing the briefs and record on appeal, we affirm the decision below.

The appellants' central contention is that Treas. Reg. § 31.3102-1(c) does not provide adequate authority for collecting the employee portion of FICA taxes from them. Contrary to the appellants' argument, however, IRS has rule-making authority for FICA taxes, and the regulations are afforded the usual deference. United States v. Cleveland Indians Baseball Co., 532 U.S. 200, 121 S. Ct. 1433 (2001).

The appellants' remaining arguments fail for substantially the reasons stated by the district court at the hearing.

Affirmed. Loc. R. 27(c).