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United States Court of Appeals For the First Circuit

No. 04-2628

JAMES E. ANDERSON, ET AL.,

Petitioners, Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent, Appellee.

ON APPEAL FROM THE DECISION OF
THE UNITED STATES TAX COURT

Before

Torruella, Lipez and Howard,
Circuit Judges.

James E. Anderson and Cheryl J. Latos on brief pro se.
Eileen J. O'Connor, Assistant Attorney General, Thomas J.
Clark and Kenneth W. Rosenberg on brief for appellee.

July 5, 2005

Per Curiam. After carefully considering the briefs and record on appeal, we affirm for substantially the reasons stated by the Tax Court.¹ Among other problems, the appellants fail to show that the statute categorizes their income as employee income. 'Proceeds' is not synonymous with 'gross proceeds'. The amount of compensation paid to one entitled to receive only a share of the net proceeds from the sale of the catch depends on the size of the catch, as required.

The appellants have not presented a coherent account of their interpretation of the regulation. The amount of a share of the catch, in their sense, must always depend on many factors other than catch-size, e.g., the market and other conditions.

Affirmed. 1st Cir. R. 27(c).

¹ Accordingly, we deny oral argument.