

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 02-2286

Charles Robert Schetzer,

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

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Appeal from the United States
Tax Court.

[UNPUBLISHED]

Submitted: December 3, 2002
Filed: December 23, 2002

Before LOKEN, BYE, and RILEY, Circuit Judges.

PER CURIAM.

Charles Schetzer (Schetzer) appeals the tax court's¹ decision affirming the Internal Revenue Service's assessment of federal income tax deficiencies against him for the 1996 taxable year, and upholding 26 U.S.C. § 469(i) (allowing \$25,000 offset against income for rental real estate activities) against Schetzer's equal protection challenge.

¹The Honorable James S. Halpern, United States Tax Court.

In support of his equal protection challenge, Schetzer argues, as he did below, that section 469(i) improperly favors those who rent real estate over persons, such as himself, who rent cars. We conclude Schetzer's equal protection challenge is unavailing. See Regan v. Taxation With Representation, 461 U.S. 540, 547-48 (1983) (statutory classifications are valid if they bear rational relation to legitimate governmental purpose, unless statute interferes with fundamental right or employs suspect classification; burden is particularly high to overcome presumption of constitutionality of tax statute). Schetzer's remaining arguments are either raised for the first time on appeal, are frivolous, or are not material to the issue of his tax liabilities.

Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.