

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

No. 17-60284
Summary Calendar

United States Court of Appeals
Fifth Circuit
FILED
September 26, 2017
Lyle W. Cayce
Clerk

MICHELLE D. BROWN,

Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee

Appeal from the Decision
of the United States Tax Court
Tax Court No. 7540-09

Before REAVLEY, PRADO, and GRAVES, Circuit Judges.

PER CURIAM:*

There has been no legal error in the final order of the Tax Court. Petitioner's claim of fraud upon the court has no justification. Even if Petitioner sees a problem with the mistake of the deficiency listing, no fraud even can change the jurisdiction of the court. *See Smith v. Booth*, 823 F.2d 94 (5th Cir. 1987).

AFFIRMED.

* 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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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.