

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

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No. 16-60605

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United States Court of Appeals  
Fifth Circuit

**FILED**

June 16, 2017

BRENDA KAPPOS,

Lyle W. Cayce  
Clerk

Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee

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Appeal from a Decision of the  
United States Tax Court  
TC No. 11860-14

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Before HIGGINBOTHAM, GRAVES, and HIGGINSON, Circuit Judges.

PER CURIAM:\*

AFFIRMED. *See* 5th Cir. R. 47.6.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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