

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

No. 17-60061
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED

August 10, 2017

Lyle W. Cayce
Clerk

SAMUEL D. KELKER,

Petitioner-Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee

Appeal from a Decision of the
United States Tax Court
T.C. No. 15061-14

Before REAVLEY, PRADO, and GRAVES, Circuit Judges.

PER CURIAM:*

The order of the Tax Court is affirmed because all of the procedures have been followed to sustain the notice of determination and the collection due process hearing. The taxpayer Petitioner has had full opportunity to present any objection or evidence on his behalf. The Commissioner was entitled then to move for summary judgment by the Tax Court.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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