

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

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No. 19-60145  
Summary Calendar

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United States Court of Appeals  
Fifth Circuit

**FILED**  
September 11, 2019

Lyle W. Cayce  
Clerk

ERIC BELANGER,

Petitioner–Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent–Appellee.

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Appeal from a Decision of  
the United States Tax Court  
No. 5252-17L

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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