

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

No. 11-1822

MARK L. KERMAN and LUCY M. KERMAN,
Petitioners - Appellants,

FILED
Apr 08, 2013
DEBORAH S. HUNT, Clerk

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondents - Appellees.

Before: KETHLEDGE and WHITE, Circuit Judges; LUDINGTON, District Judge.

JUDGMENT

On Appeal from the United States Tax Court.

THIS CAUSE was heard on the record from the district court and was argued by counsel.

IN CONSIDERATION WHEREOF, it is ORDERED that the judgment of the tax court is AFFIRMED.

ENTERED BY ORDER OF THE COURT



Deborah S. Hunt, Clerk