Doc. 6012496198 Att. 2

## UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

No. 14-2591

LAW OFFICE OF JOHN H. EGGERTSEN P.C., Petitioner - Appellant,

v.

**FILED** 

Sep 08, 2015 DEBORAH S. HUNT, Clerk

COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee.

Before: CLAY and SUTTON, Circuit Judges; WATSON, District Judge.

## **JUDGMENT**

On Appeal from the United States Tax Court.

THIS CAUSE was heard on the record from the tax 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