

UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT

No. 15-3409

JON R. ROGERS,  
Plaintiff - Appellant,

v.

INTERNAL REVENUE SERVICE,  
Defendant - Appellant.**FILED**  
May 04, 2016  
DEBORAH S. HUNT, Clerk

Before: NORRIS, CLAY, and COOK, Circuit Judges.

**JUDGMENT**On Appeal from the United States District Court  
for the Southern District of Ohio at Columbus.

THIS CAUSE was heard on the record from the district court and was submitted on the briefs without oral argument.

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

**ENTERED BY ORDER OF THE COURT**

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Deborah S. Hunt, Clerk