

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

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No. 18-60780  
Summary Calendar

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United States Court of Appeals  
Fifth Circuit

**FILED**

July 10, 2019

Lyle W. Cayce  
Clerk

CARI BARNES,

Petitioner–Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent–Appellee.

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Appeal from a Decision of  
the United States Tax Court  
No. 28925-11

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Before SMITH, WIENER, and WILLETT, Circuit Judges.

PER CURIAM:\*

The taxpayer sued in the Tax Court in 2011, contesting deficiencies in

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

No. 18-60780

her federal income tax for 2008 and 2009 totaling just over \$50,000 and penalties of about \$11,000. After almost seven years of proceedings, the Tax Court entered a decision in 2018 declaring reduced deficiencies of about \$28,000 and lesser penalties of about \$5,500.

The Tax Court meticulously explained its reasons in a thorough and impressive 103-page Memorandum Findings of Fact and Opinion filed November 22, 2016, as modified by an Order filed August 8, 2017. The Tax Court's findings and conclusions are fair and convincing. Its decision is **AFFIRMED**, essentially for the reasons explained in the two referenced orders.