

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

No. 19-60520

United States Court of Appeals
Fifth Circuit

FILED

March 3, 2020

Lyle W. Cayce
Clerk

JAMES J. GONSOULIN,

Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee

Appeal from the United States Tax Court
Tax Court Case No. 18395-17L

Before KING, JONES, and COSTA, Circuit Judges.

PER CURIAM:*

James Gonsoulin timely appealed the tax court's adverse decision challenging only the question of that court's jurisdiction. We agree with the Commissioner that Gonsoulin's arguments are contrary to precedent and frivolous. *See, e.g., Selgas v. Commissioner*, 475 F.3d 697, 699 (5th Cir. 2007). In fact, we recently affirmed another tax court decision rejecting the same appellant's jurisdictional arguments. *See Gonsoulin v. Commissioner*, 789 F. App'x 473, 473 (5th Cir. 2020) (per curiam). **AFFIRMED.**

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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