

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

United States Court of Appeals  
Fifth Circuit

**FILED**

December 18, 2012

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No. 12-60438  
Summary Calendar

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Lyle W. Cayce  
Clerk

DENNIS WADE GILBERT,

Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee

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Appeal from the Decision  
of the United States Tax Court  
No. 26091-11

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Before REAVLEY, JOLLY, and DAVIS, Circuit Judges.

PER CURIAM:\*

This court of appeals is authorized by law to rule on any error of law made by the Tax Court. The error must be pointed out to the court of appeals. By error, it is meant an error of law.

This court recognizes Mr. Gilbert's objection to being referred to as a taxpayer and his various discussions of rules and opinions. But nothing is said

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

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that points to an error of law made by the Tax Court. Therefore, the judgment must be affirmed.

AFFIRMED.