

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

No. 19-60145
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED
September 11, 2019

Lyle W. Cayce
Clerk

ERIC BELANGER,

Petitioner–Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent–Appellee.

Appeal from a Decision of
the United States Tax Court
No. 5252-17L

Before DAVIS, SMITH, and HIGGINSON, Circuit Judges.

PER CURIAM:*

AFFIRMED. *See* 5TH CIR. R. 47.6.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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