

UNITED STATES COURT OF APPEALS  
FOR THE  
SECOND CIRCUIT

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At a Stated Term of the United States Court of Appeals for the Second Circuit, held at the Thurgood Marshall United States Courthouse, 40 Foley Square, in the City of New York, on the 20<sup>th</sup> day of May, two thousand and nineteen,

Present: Barrington D. Parker,  
Denny Chin,  
Richard J. Sullivan,

Circuit Judges,

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Gerald Nelson,

Petitioner,

v.

Commissioner of Internal Revenue,

Respondent.

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**ORDER**  
Docket No. 18-2834

Appellant Gerald Nelson filed a motion for reconsideration and the panel that determined the motion has considered the request.

IT IS HEREBY ORDERED, that the motion is denied.

For The Court:  
Catherine O'Hagan Wolfe,  
Clerk of Court

  
Catherine O'Hagan Wolfe

Tax Court  
TAX-1: 12101-17  
Lauber, J.

United States Court of Appeals  
FOR THE  
SECOND CIRCUIT

At a stated term of the United States Court of Appeals for the Second Circuit, held at the Thurgood Marshall United States Courthouse, 40 Foley Square, in the City of New York, on the 22<sup>nd</sup> day of February, two thousand nineteen.

Present:

Barrington D. Parker,  
Denny Chin,  
Richard J. Sullivan,  
*Circuit Judges.*

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Gerald Nelson,

*Petitioner,*

v.

18-2834

Commissioner of Internal Revenue,

*Respondent.*

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Appellant, pro se, moves for leave to proceed in forma pauperis. Upon due consideration, it is hereby ORDERED that the motion is DENIED and the appeal is DISMISSED because it "lacks an arguable basis either in law or in fact." *Neitzke v. Williams*, 490 U.S. 319, 325 (1989); *see also* 28 U.S.C. § 1915(e).

FOR THE COURT:

Catherine O'Hagan Wolfe, Clerk of Court

*Catherine O'Hagan Wolfe*  
