

United States Court of Appeals
for the Fifth Circuit

No. 21-60679

JOE ALFRED IZEN, JR.,

Petitioner—Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent—Appellee.

Appeal from a Decision of the
United States Tax Court
Tax Court No. 28358-12

ON PETITION FOR REHEARING

Before HIGGINBOTHAM, HAYNES, and WILSON, *Circuit Judges.*

PER CURIAM:

IT IS ORDERED that the petition for rehearing is DENIED.