

**UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT**

No: 23-2923

Frank W. Bibeau

Appellant

v.

Commissioner of Internal Revenue

Appellee

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Appeal from United States Tax Court  
(11483-20L)

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**ORDER**

The petition for rehearing en banc is denied. The petition for rehearing by the panel is also denied.

September 26, 2024

Order Entered at the Direction of the Court:  
Acting Clerk, U.S. Court of Appeals, Eighth Circuit.

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/s/ Maureen W. Gornik