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FILED **United States Court of Appeals Tenth Circuit**

UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

JEFFREY T. MAEHR,

Plaintiff - Appellant,

v.

No. 16-1204

Date Filed: 11/10/2016

JOHN KOSKINEN, Commissioner of Internal Revenue, et al.,

Defendants - Appellees.

ORDER

Before **KELLY**, **McKAY**, and **MORITZ**, Circuit Judges.

Appellant's petition for rehearing is denied.

The petition for rehearing en banc was transmitted to all of the judges of the court

who are in regular active service. As no member of the panel and no judge in regular

active service on the court requested that the court be polled, that petition is denied.

Entered for the Court

Elisabeta a. Shumake

ELISABETH A. SHUMAKER, Clerk

November 10, 2016

Elisabeth A. Shumaker **Clerk of Court**