

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

\_\_\_\_\_  
No. 08-16239  
Non-Argument Calendar  
\_\_\_\_\_

FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT APR 7, 2009 THOMAS K. KAHN CLERK
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Tax Court Docket No. 14950-06L

TRISTINA ELMES,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL  
REVENUE SERVICE,

Respondent-Appellee.

\_\_\_\_\_  
Appeal from a Decision of the  
United States Tax Court  
\_\_\_\_\_

**(April 7, 2009)**

Before BIRCH, HULL and HILL, Circuit Judges.

PER CURIAM:

This is an appeal from a decision by the Tax Court granting the Commissioner of Internal Revenue's motion for sanctions authorized under I.R.C. § 6673(a)(1)(B), against the taxpayer, Tristina Elmes, for taking a tax position that was "frivolous and groundless." In similar fashion, she has brought this appeal.

The Tax Court set the sanction amount at \$2,500.00. The statute allows a maximum penalty of \$25,000.00. I.R.C. § 6673.

We have reviewed the record in this case, the briefs, and the arguments of counsel contained therein. Finding no error, we affirm the judgment of the Tax Court.

AFFIRMED.