

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 03-1682

Mohammad J. Hashemi;	*	
Nahid Hashemi,	*	
	*	
Appellants,	*	Appeal from the United States
	*	Tax Court.
v.	*	
	*	[UNPUBLISHED]
Commissioner of Internal Revenue,	*	
	*	
Appellee.	*	

Submitted: February 6, 2004
Filed: March 18, 2004

Before **BYE**, **McMILLIAN**, and **RILEY**, Circuit Judges.

PER CURIAM.

Mohammad and Nahid Hashemi appeal the tax court's¹ order granting the motion of the Commissioner of Internal Revenue (Commissioner) for the entry of a decision. The Hashemis admit they have no quarrel with the tax years underlying the Commissioner's motion, and we agree with the tax court that it lacked jurisdiction over the Hashemis' challenges involving other tax years. See 26 U.S.C. § 6214(a), (b) (tax court lacks jurisdiction to determine overpayment or underpayment for years for which notice of deficiency has not been sent to taxpayer); Spector v. Comm'r, 790

¹The Honorable Michael B. Thornton, United States Tax Court Judge.

F.2d 51, 52 (8th Cir.) (per curiam) (tax court is court of limited jurisdiction), cert. denied, 479 U.S. 884 (1986). Accordingly, we affirm. See 8th Cir. R. 47B.
