

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 07-3453

Michael S. Lacy,

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

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Appeal from the United States
Tax Court.

[UNPUBLISHED]

Submitted: January 28, 2009

Filed: February 3, 2009

Before RILEY, SMITH, and BENTON, Circuit Judges.

PER CURIAM.

Michael Lacy challenges the tax court's¹ order dismissing his pro se petition and imposing a \$7,500 penalty under 26 U.S.C. § 6673. After careful review, we conclude that the dismissal and the penalty were each proper. Accordingly, we affirm. *See* 8th Cir. R. 47B. All pending motions are denied.

¹The Honorable Stanley J. Goldberg, United States Tax Court Judge.