

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 09-3092

Michael E. Kohn; Catherine K. Kohn,	*	
	*	
Appellants,	*	
	*	Appeal from the United States
v.	*	Tax Court.
	*	
Commissioner of Internal Revenue,	*	[UNPUBLISHED]
	*	
Appellee.	*	

Submitted: May 2, 2010
Filed: May 26, 2010

Before WOLLMAN, COLLOTON, and GRUENDER, Circuit Judges.

PER CURIAM.

Michael Kohn and Catherine Kohn challenge the tax court's¹ decision, rendered after a bench trial, upholding the Internal Revenue Service's Notice of Determination (NOD) related to the Kohns' liabilities for tax year 2001. We review the tax court's legal conclusions de novo, and its findings of act for clear error. See Campbell v. Comm'r, 164 F.3d 1140, 1142 (8th Cir. 1999).

Assuming without deciding that the tax court had authority under 26 U.S.C. § 6330(d)(1) to consider certain matters raised by the Kohns related to tax years prior

¹The Honorable L. Paige Marvel, United States Tax Court Judge.

to 2001, cf. Orum v. Comm’r, 412 F.3d 819, 821-22 (7th Cir. 2005), we affirm the tax court’s decision for the reasons stated in its memorandum and opinion. See 8th Cir. R. 47B.
