

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 11-2520

Minor Lee McNeil,	*
	*
Appellant,	*
	* Appeal from the United States
v.	* Tax Court.
	*
Commissioner of Internal Revenue,	* [UNPUBLISHED]
	*
Appellee.	*

Submitted: January 4, 2012
Filed: January 10, 2012

Before WOLLMAN, SMITH, and GRUENDER Circuit Judges.

PER CURIAM.

Minor McNeil challenges the tax court's¹ decisions upholding determinations by the Commissioner of Internal Revenue that he was liable for deficiencies in income taxes, additions to tax, and penalties for filing frivolous tax returns for the 2006 and 2007 tax years. Having carefully reviewed the record and the parties' arguments on appeal, see Campbell v. Comm'r, 164 F.3d 1140, 1142 (8th Cir. 1999) (tax court's findings of fact are reviewed for clear error, and its legal conclusions are reviewed de novo), we agree with the tax court's decisions and find no basis for reversal, see Page v. Comm'r, 823 F.2d 1263, 1272 (8th Cir. 1987) (Commissioner's additions to tax

¹The Honorable David Laro, United States Tax Court Judge.

was entitled to presumption of correctness, and appellants bore burden of proving such determinations were improper); Denison v. Comm’r, 751 F.2d 241, 242 (8th Cir. 1984) (rejecting as frivolous taxpayer’s arguments that wages were not income and that Code was unconstitutional to extent it imposed tax on income from services); cf. United States v. Marston, 517 F.3d 996, 1001 (8th Cir. 2008) (in appeal from conviction for tax evasion, noting that tax return containing only zeros and no information regarding gross income or deductions claimed, or only protest information, is not considered valid return).

In addition, we conclude that the tax court did not abuse its discretion in its evidentiary rulings. See Sparkman v. Comm’r, 509 F.3d 1149, 1156 (9th Cir. 2007) (tax court’s evidentiary rulings are reviewed for abuse of discretion and will not be reversed absent showing of prejudice).

Accordingly, we affirm. See 8th Cir. R. 47B. We also deny the pending motions.
