

United States Court of Appeals  
For the Eighth Circuit

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No. 13-2787

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Richard D. Rasmussen; Cheryl Rasmussen,

*Appellants,*

v.

Commissioner of Internal Revenue,

*Appellee.*

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Appeal from the United States Tax Court

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Submitted: April 1, 2014

Filed: April 24, 2014

[Unpublished]

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Before MURPHY, COLLOTON, and BENTON, Circuit Judges.

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PER CURIAM.

Richard Rasmussen and Cheryl Rasmussen appeal from an adverse decision of the tax court,<sup>1</sup> assessing income tax deficiencies and penalties against them for the

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<sup>1</sup>The Honorable Kathleen Kerrigan, United States Tax Court Judge.

2008 tax year. In this appeal, they challenge the disallowance of certain deductions for claimed business expenses.

Upon careful review of the record and the parties' arguments on appeal, we agree with the findings and conclusions of the tax court. See Blodgett v. Comm'r, 394 F.3d 1030, 1034-35 (8th Cir. 2005) (tax court's factual findings are reviewed for clear error; tax court's legal conclusions and conclusions regarding mixed questions of law and fact are reviewed de novo). Accordingly, we affirm. See 8th Cir. R. 47B.

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