

United States Court of Appeals
For the Eighth Circuit

No. 13-2917

Ronald E. Byers

Appellant

v.

Commissioner of Internal Revenue

Appellee

Appeal from The United States Tax Court

Submitted: August 5, 2014

Filed: August 8, 2014

[Unpublished]

Before MURPHY, BOWMAN, and BENTON, Circuit Judges.

PER CURIAM.

In this appeal following remand to the Tax Court,¹ Ronald Byers challenges an order determining deficiencies owed by Byers for tax year 2004 and an order denying Byers's subsequent motion to vacate the tax-deficiency order. This matter was on

¹The Honorable Mark V. Holmes, United States Tax Court Judge.

remand to the Tax Court upon a mandate from this Court to conduct further proceedings consistent with our conclusion that Byers was entitled to a business-expense tax deduction for his 2004 truck-lease payments.

After careful review, see Blodgett v. C.I.R., 394 F.3d 1030, 1034–35 (8th Cir. 2005) (standard of review), we conclude that the Tax Court (1) fully complied with our mandate by conducting its proceedings on the record developed by the court on remand, (2) did not clearly err in calculating the tax deficiency at issue after taking into account the business-expense deduction for Byers’s 2004 truck-lease payments, and (3) did not abuse its discretion in declining to set aside its decision. Accordingly, we affirm. See 8th Cir. R. 47B.
