

United States Court of Appeals  
For the Eighth Circuit

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No. 13-3292

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Ronald E. Byers

*Appellant*

v.

Commissioner of Internal Revenue

*Appellee*

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Appeal from The United States Tax Court

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Submitted: September 4, 2014

Filed: September 16, 2014

[Unpublished]

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Before MURPHY, BOWMAN, and BENTON, Circuit Judges.

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PER CURIAM.

Ronald Byers appeals from an adverse decision of the Tax Court,<sup>1</sup> challenging that court's determination of his tax-deduction amount for tax year 2003, its refusal to enforce a document subpoena, and its imposition of sanctions.

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<sup>1</sup>The Honorable Ronald L. Buch, United States Tax Court Judge.

After careful review, we conclude that the Tax Court (1) did not clearly err in calculating the tax-deduction amount at issue, see Blodgett v. Commissioner, 394 F.3d 1030, 1034–35 (8th Cir. 2005) (standard of review); (2) did not abuse its discretion in declining to enforce Byers’s subpoena, see United States v. Roach, 164 F.3d 403, 412 (8th Cir. 1998) (same), cert. denied, 528 U.S. 845 (1999); and (3) did not abuse its discretion in imposing a sanction under these circumstances, see 26 U.S.C. § 6673(a)(1) (stating that the tax court may impose a penalty when the taxpayer maintains proceedings primarily for delay or takes a frivolous or groundless position). Accordingly, we affirm.

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