

United States Court of Appeals
For the Eighth Circuit

No. 14-1220

Victor Dannon; Barbara Dannon

Appellants

v.

Commissioner of Internal Revenue

Appellee

Appeal from The United States Tax Court

Submitted: September 5, 2014

Filed: September 10, 2014

[Unpublished]

Before WOLLMAN, GRUENDER, and SHEPHERD, Circuit Judges.

PER CURIAM.

Victor and Barbara Dannon appeal the decision of the tax court¹ upholding the Commissioner's assessment of income tax deficiencies and penalties for the 2008 tax year. Following careful review of the record and the parties' briefs, see DKD Enter.

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

v. C.I.R., 685 F.3d 730, 734 (8th Cir. 2012) (tax court’s legal conclusions are reviewed de novo and its factual findings for clear error; all deductions are matters of legislative grace, and unless claimed deductions come clearly within scope of statute, they are not to be allowed), we find the taxpayers’ arguments to be meritless or waived. Accordingly, we affirm the judgment of the tax court. See 8th Cir. R. 47B.
