

United States Court of Appeals  
For the Eighth Circuit

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No. 15-3110

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Robert A. Morgan

*Appellant*

v.

Commissioner of Internal Revenue

*Appellee*

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Appeal from the United States Tax Court

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Submitted: April 19, 2016

Filed: April 22, 2016

[Unpublished]

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Before GRUENDER, ARNOLD, SHEPHERD, Circuit Judges.

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PER CURIAM.

Robert Morgan appeals after the tax court issued a decision denying his motion to dismiss for lack of jurisdiction and upholding a determination by the Commissioner of Internal Revenue that he was liable for an income tax deficiency and penalties. After careful review of the record, we conclude that the tax court's

decision was proper. *See Campbell v. Comm'r*, 164 F.3d 1140, 1142 (8th Cir. 1999) (standards of review). Accordingly, we affirm. *See* 8th Cir. R. 47B.

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