

United States Court of Appeals  
For the Eighth Circuit

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No. 17-3682

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Henry J. Langer; Patricia K. Langer

*Appellants*

v.

Commissioner of Internal Revenue

*Appellee*

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Appeal from The United States Tax Court

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Submitted: September 13, 2018

Filed: September 18, 2018

[Unpublished]

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Before KELLY, ERICKSON, and GRASZ, Circuit Judges.

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PER CURIAM.

Henry and Patricia Langer appeal the tax court's<sup>1</sup> decision, following a bench trial, upholding the Commissioner of Internal Revenue's determination that they were liable for fraud penalties for tax years 2011-2013.

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<sup>1</sup>The Honorable Joseph W. Nega, United States Tax Court Judge.

Following a careful review, see Campbell v. Comm’r, 164 F.3d 1140, 1142 (8th Cir.1999) (standard of review for tax court decisions), we conclude that the Commissioner’s determination was correct, for the reasons explained by the tax court. Accordingly, we affirm. See 8th Cir. R. 47B.

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