

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 98-3982

James Logan Clark,	*	
	*	
Appellant,	*	
	*	Appeal from the United States
v.	*	Tax Court.
	*	
Commissioner of Internal Revenue,	*	[UNPUBLISHED]
	*	
Appellee.	*	

Submitted: April 29, 1999

Filed: May 13, 1999

Before McMILLIAN, LOKEN, and MURPHY, Circuit Judges.

PER CURIAM.

James Logan Clark appeals from the tax court's¹ deficiency determination upholding a deficiency determination by the Commissioner of Internal Revenue, challenging the constitutionality of 26 U.S.C. §§ 86, 6013 (1995). Having carefully reviewed the record and the parties' submissions, we agree with the tax court that neither section is unconstitutional. See Regan v. Taxation With Representation of Washington, 461 U.S. 540, 547 (1983); Dandridge v. Williams, 397 U.S. 471, 485 (1970).

¹The Honorable Daniel J. Dinan, United States Tax Court Judge.

Accordingly, we affirm the judgment. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.