

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

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No. 99-1646

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Robert C. Coborn, Sr.,	*	
	*	
Appellant,	*	
	*	On Appeal from the
v.	*	United States Tax Court.
	*	
Commissioner of Internal Revenue,	*	[UNPUBLISHED]
	*	
Appellee.	*	

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Submitted: December 15, 1999

Filed: December 23, 1999

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Before WOLLMAN, Chief Judge, FAGG, Circuit Judge, and BATTEY,\* District Judge.

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PER CURIAM.

Having contested the Commissioner of Internal Revenue's federal income tax deficiency determination, Robert C. Coborn, Sr. appeals from the tax court's ruling upholding the Commissioner's decision that Coborn was not entitled to claim a nonbusiness bad debt deduction on his federal income tax returns for the years 1988

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\*The Honorable Richard H. Battey, United States District Judge for the District of South Dakota, sitting by designation.

through 1991 because Coborn failed to establish the indebtedness was worthless. After careful review of the record and the parties' briefs and arguments, we find no error in the tax court's ruling. We thus affirm on the basis of the tax court's opinion.

A true copy.

Attest:

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