

United States Court of Appeals  
For the Eighth Circuit

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No. 19-2727

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Scott Kimrey Goldsmith

*Appellant*

v.

Commissioner of Internal Revenue

*Appellee*

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Appeal from The United States Tax Court

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Submitted: September 16, 2020

Filed: September 21, 2020

[Unpublished]

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Before LOKEN, SHEPHERD, and STRAS, Circuit Judges.

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PER CURIAM.

Scott Goldsmith appeals after the tax court<sup>1</sup> adopted the Commissioner of Internal Revenue's calculation of his tax deficiencies and penalties, following a trial in his action challenging a notice of deficiency. Upon careful review, we conclude the

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<sup>1</sup>The Honorable Mark V. Holmes, United States Tax Court Judge.

tax court did not err in determining that Goldsmith was not entitled to deductions or an increase in basis in his law firm for expenses associated with the redemption of his house, and did not abuse its discretion by adopting the Commissioner's calculations. See Campbell v. Comm'r, 164 F.3d 1140, 1142 (8th Cir. 1999) (tax court's factual findings are reviewed for clear error and its legal conclusions are reviewed de novo); see also JPMorgan Chase & Co. v. Comm'r, 530 F.3d 634, 638 (7th Cir. 2008) (tax court's adoption of computations submitted by a party pursuant to Tax Court Rule 155 is reviewed for abuse of discretion). Accordingly, we affirm. See 8th Cir. R. 47B, and we deny Goldsmith's pending motion.

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