

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

No. 07-3405

Mark A. Willett,

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

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Appeal from the United States
Tax Court.

[UNPUBLISHED]

Submitted: March 6, 2009

Filed: April 1, 2009

Before BYE, COLLOTON, and GRUENDER, Circuit Judges.

PER CURIAM.

Mark Willett challenges the tax court's¹ order dismissing his pro se petition and imposing a \$10,000 penalty under 26 U.S.C. § 6673. After careful review, we conclude that the dismissal and the penalty were proper. Accordingly, we affirm. See 8th Cir. R. 47B. All pending motions are denied.

¹The Honorable Stanley J. Goldberg, United States Tax Court Judge.