

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 08-2016

Ronald E. Byers,	*	
	*	
Appellant,	*	
	*	
v.	*	Appeal from the United States
	*	Tax Court
Commissioner of Internal Revenue,	*	
	*	[UNPUBLISHED]
Appellee.	*	

Submitted: October 2, 2009
Filed: November 10, 2009

Before MURPHY, COLLOTON, and SHEPHERD, Circuit Judges.

PER CURIAM.

Ronald Byers challenges the tax court's¹ decision, after a bench trial, upholding the IRS's determination of his taxable income for tax years 1999-2002. Following careful review, see Campbell v. Comm'r, 164 F.3d 1140, 1142 (8th Cir. 1999) (standard of review for tax court decisions), we affirm the decision for the reasons stated in the tax court's memorandum. See 8th Cir. R. 47B.

¹The Honorable Stephen J. Swift, United States Tax Court Judge.