

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

No. 09-3593

Henry J. Langer;	*
Patricia K. Langer,	*
Appellants,	
	*
	* Appeal from the United States
v.	* Tax Court.
Commissioner of Internal Revenue,	
	*
	* [UNPUBLISHED]
	*
Appellee.	*

Submitted: June 16, 2010
Filed: June 21, 2010

Before WOLLMAN, COLLTON, and GRUENDER, Circuit Judges.

PER CURIAM.

Henry Langer and Patricia Langer challenge the tax court's¹ decision, after a bench trial, concluding that their deficiency for tax year 2001 was \$32,931, and that they were liable for a penalty in the amount of \$6,586.20. Following careful review, see Campbell v. Comm'r, 164 F.3d 1140, 1142 (8th Cir. 1999) (standards of review for tax court decisions), we affirm for the reasons stated by the tax court. See 8th Cir. R. 47B.

¹The Honorable Harry A. Haines, United States Tax Court Judge.