

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

Nos. 11-1679/1680

Thomas McIntyre;	*
Deborah McIntyre,	*
	*
Appellants,	*
	* Appeals from the United
v.	* States Tax Court.
	*
Commissioner of Internal Revenue,	* [UNPUBLISHED]
	*
Appellee.	*

Submitted: November 3, 2011
Filed: November 4, 2011

Before LOKEN, BYE, and COLLOTON, Circuit Judges.

PER CURIAM.

In these consolidated cases, Thomas and Deborah McIntyre appeal the tax court's¹ decision upholding a determination made by the Commissioner of Internal Revenue of their liability for accuracy-related penalties. Upon careful review, see Namyst v. Comm'r, 435 F.3d 910, 912 (8th Cir. 2006) (reviewing tax court's findings of fact for clear error and its conclusions of law *de novo*), we conclude that the Commissioner's determination was correct, for the reasons explained by the tax court. Accordingly, we affirm. See 8th Cir. R. 47B.

¹The Honorable Diane L. Kroupa, United States Tax Court Judge.