

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

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Nos. 11-1679/1680

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Commissioner of Internal Revenue,	*	[UNPUBLISHED]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

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

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Before LOKEN, BYE, and COLLOTON, Circuit Judges.

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PER CURIAM.

In these consolidated cases, Thomas and Deborah McIntyre appeal the tax court's<sup>1</sup> 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.

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<sup>1</sup>The Honorable Diane L. Kroupa, United States Tax Court Judge.