

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

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No. 11-2285

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James A. Widtfeldt, \*  
\*  
Appellant, \*  
\* Appeal from the United States  
v. \* Tax Court.  
\*  
Commissioner of Internal Revenue, \* [UNPUBLISHED]  
\*  
Appellee. \*

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Submitted: January 4, 2012  
Filed: January 9, 2012

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Before MURPHY, ARNOLD, and BENTON, Circuit Judges.

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PER CURIAM.

James Widtfeldt appeals the tax court's<sup>1</sup> decision dismissing his case for failure to properly prosecute, and upholding the Commissioner of Internal Revenue's determination that his deceased mother's estate owed a gift tax deficiency, estate tax, and additions to tax. Following careful review of the record and the parties' arguments, we agree with the tax court's decision. See Long v. Comm'r, 742 F.2d 1141, 1143 (8th Cir. 1984) (per curiam) (dismissal of case was proper exercise of tax court's discretion, where taxpayers were resistant to Commissioner's attempts to

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

reach stipulation, and no stipulation was achieved, and although tax court gave taxpayers opportunity to state their case for redetermination of deficiencies, they failed to produce any admissible evidence in support of their claims). Accordingly, we affirm. See 8th Cir. R. 47B. We also deny the pending motions.

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