

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

No. 11-3542

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	* [UNPUBLISHED]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

Submitted: April 25, 2012
Filed: April 30, 2012

Before LOKEN, BOWMAN, and BENTON, Circuit Judges.

PER CURIAM.

James Widtfeldt appeals from a decision of the Tax Court¹ dismissing his petition for lack of jurisdiction. Following careful de novo review, see Bartman v. Comm'r, 446 F.3d 785, 787 (8th Cir. 2006) (noting that appellate court reviews de novo tax court's conclusion of law, including determination regarding its jurisdiction), we conclude that the dismissal was appropriate for the reasons discussed by the Tax Court. Accordingly, we affirm. See 8th Cir. R. 47B. We also deny the pending motions.

¹The Honorable John O. Colvin, Chief Judge, United States Tax Court.