

**United States Court of Appeals
For the Eighth Circuit**

No. 14-1221

Charles A. Sisson; Maralee M. Sisson

Appellants

v.

Commissioner of Internal Revenue

Appellee

Appeal from The United States Tax Court

Submitted: October 17, 2014

Filed: October 24, 2014

[Unpublished]

Before COLLTON, BOWMAN, and SHEPHERD, Circuit Judges.

PER CURIAM.

Charles and Maralee Sisson appeal from an order of the Tax Court¹ denying their motion for leave to file a motion to correct purported inaccuracies in a hearing transcript. After careful review, we find no basis for reversal, given that the specific

¹The Honorable Robert N. Armen, Jr., United States Tax Court Judge.

relief the Sissons seek could not have any effect on the matters at issue in this case. See Doe v. Nixon, 716 F.3d 1041, 1051 (8th Cir. 2013) (noting that a federal court does not have authority to give opinions on moot questions or abstract propositions that cannot affect the matter at issue in the case before it).

Accordingly, we affirm.
