

United States Court of Appeals
For the Eighth Circuit

No. 14-2094

Ries Enterprises, Inc.

Petitioner - Appellant

v.

Commissioner of Internal Revenue

Respondent - Appellee

Appeal from The United States Tax Court

Submitted: December 24, 2014

Filed: December 31, 2014

[Unpublished]

Before GRUENDER, BENTON, and KELLY, Circuit Judges.

PER CURIAM.

Ries Enterprises, Inc. appeals the tax court's¹ decision upholding the Commissioner's determination that it owed \$161,200 in excise tax and \$76,570 in additions to tax for the 2002 tax year. After careful review, see Ark. State Police

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

Ass'n v. Comm'r, 282 F.3d 556, 558 (8th Cir. 2002) (standard of review), we find no basis for reversal. Accordingly, we affirm. See 8th Cir. R. 47B.
