

United States Court of Appeals  
For the Eighth Circuit

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No. 14-2624

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Henry J. Lazniarz; Gina M. Lazniarz

*Appellants*

v.

Commissioner of Internal Revenue

*Appellee*

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Appeal from The United States Tax Court

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Submitted: March 25, 2015

Filed: March 30, 2015

[Unpublished]

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Before LOKEN, BOWMAN, and KELLY, Circuit Judges.

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PER CURIAM.

Henry Lazniarz and Gina Lazniarz appeal from the decision of the Tax Court<sup>1</sup>—issued after two trials—determining that they owed a tax deficiency and a penalty for the 2006 tax year. We conclude that the taxpayers were given multiple chances to prove their fact-intensive contentions, and the relatively insubstantial tax amounts in question do not warrant further judicial review. We affirm.

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<sup>1</sup>The Honorable David Gustafson, United States Tax Court Judge.