

United States Court of Appeals
For the Eighth Circuit

No. 14-2624

Henry J. Lazniarz; Gina M. Lazniarz

Appellants

v.

Commissioner of Internal Revenue

Appellee

Appeal from The United States Tax Court

Submitted: March 25, 2015

Filed: March 30, 2015

[Unpublished]

Before LOKEN, BOWMAN, and KELLY, Circuit Judges.

PER CURIAM.

Henry Lazniarz and Gina Lazniarz appeal from the decision of the Tax Court¹—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.

¹The Honorable David Gustafson, United States Tax Court Judge.