

United States Court of Appeals  
For the Eighth Circuit

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No. 16-4183

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Patricia Louise Hyde; Robert F. Batsch,

*Petitioners,*

v.

Commissioner of Internal Revenue,

*Respondent.*

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Appeal from The United States Tax Court

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Submitted: August 2, 2017

Filed: August 10, 2017

[Unpublished]

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Before COLLTON, MURPHY, and KELLY, Circuit Judges.

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PER CURIAM.

Patricia Hyde and Robert Batsch appeal the tax court's<sup>1</sup> decision, after a bench trial, upholding the Commissioner of Internal Revenue's determination that they were liable for income tax deficiencies and penalties for tax years 2007-2012.

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<sup>1</sup>The Honorable Mary Ann Cohen, United States Tax Court Judge.

Following a careful review, *see Campbell v. Comm'r*, 164 F.3d 1140, 1142 (8th Cir.1999) (standard of review for tax court decisions), we conclude that the Commissioner's determination was correct, for the reasons explained by the tax court. Accordingly, we affirm. *See* 8th Cir. R. 47B.

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