

United States Court of Appeals  
For the Eighth Circuit

---

No. 18-3526

---

Brian Benson,

*Appellant,*

v.

Commissioner of Internal Revenue,

*Appellee.*

---

Appeal from The United States Tax Court

---

Submitted: July 30, 2019

Filed: August 2, 2019

[Unpublished]

---

Before COLLTON, WOLLMAN, and ERICKSON, Circuit Judges.

---

PER CURIAM.

Brian Benson appeals from a tax court decision<sup>1</sup> which sustained the Commissioner of Internal Revenue's determination denying his request for innocent spouse relief under 26 U.S.C. § 6015. We review the tax court's determination

---

<sup>1</sup>The Honorable Richard T. Morrison, United States Tax Court Judge.

whether to award equitable relief under § 6015(f) for abuse of discretion. We conclude on review of the record that the tax court did not abuse its discretion, and we therefore affirm. *See* 8th Cir. R. 47B.

---