

United States Court of Appeals  
For the Eighth Circuit

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No. 18-3560

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Doyle Dennis Smith

*Petitioner*

v.

Commissioner of Internal Revenue

*Respondent*

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Appeal from The United States Tax Court

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Submitted: August 28, 2019

Filed: September 4, 2019

[Unpublished]

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Before BENTON, SHEPHERD, and KELLY, Circuit Judges.

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PER CURIAM.

Doyle Smith appeals the tax court's<sup>1</sup> dismissal of his petition after he failed to pay the filing fee. Following careful review, we conclude that the tax court did not err in dismissing Smith's petition. See Tax Ct. Rule 20(d) (fee of \$60 shall be paid

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<sup>1</sup>The Honorable Maurice B. Foley, Chief Judge, United States Tax Court.

at time petition is filed; fee may be waived if petitioner shows inability to pay); Tax Ct. Rule 123(b) (tax court may dismiss case for petitioner's failure to prosecute or failure to comply with Tax Court Rules); Long v. Comm'r, 742 F.2d 1141, 1143 (8th Cir. 1984) (per curiam) (affirming dismissal under Rule 123(b)). Accordingly, we affirm. See 8th Cir. R. 47B.

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