

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 01-3515

Martin H. Tonn; Lorraine A. Tonn,	*	
	*	
Appellants,	*	Appeal from the United States
	*	Tax Court.
v.	*	
	*	[UNPUBLISHED]
Commissioner of Internal Revenue,	*	
	*	
Appellee.	*	

Submitted: July 3, 2002

Filed: July 15, 2002

Before WOLLMAN, FAGG, and MORRIS SHEPPARD ARNOLD, Circuit Judges.

PER CURIAM.

Martin H. Tonn and his wife, Lorraine A. Tonn, appeal from a decision of the tax court finding they owed deficiencies and additions to tax. After carefully reviewing the record, we affirm for the reasons stated by the tax court. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.