

United States Court of Appeals
For the Eighth Circuit

No. 18-2447

Brad S. Francis; Christine C. Francis

Appellants

v.

Commissioner of Internal Revenue

Appellee

Appeal from The United States Tax Court

Submitted: May 6, 2019

Filed: May 9, 2019

[Unpublished]

Before COLLOTON, BOWMAN, and SHEPHERD, Circuit Judges.

PER CURIAM.

Brad and Christine Francis appeal from the tax court's¹ dismissal--for lack of prosecution--of their challenge to the Commissioner of Internal Revenue's notice asserting an income deficiency for 2013. Following a careful review, we conclude

¹The Honorable L. Paige Marvel, Chief Judge, United States Tax Court.

that the tax court had jurisdiction over the case, see Walters v. United States, 474 F.3d 1137, 1139 (8th Cir. 2007) (lower court's determination of jurisdiction is reviewed de novo); and did not abuse its discretion by dismissing the case for lack of prosecution, see Long v. Comm'r, 742 F.2d 1141, 1143 (8th Cir. 1984) (per curiam) (tax court's dismissal for failure to prosecute is reviewed for abuse of discretion). Accordingly, we affirm. See 8th Cir. R. 47B.
