

United States Court of Appeals  
For the Eighth Circuit

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No. 25-3073

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Ashley M. Huber

*Appellant*

v.

Commissioner of Internal Revenue

*Appellee*

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Appeal from The United States Tax Court

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Submitted: May 26, 2026

Filed: May 29, 2026

[Unpublished]

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Before LOKEN, SMITH, and SHEPHERD, Circuit Judges.

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PER CURIAM.

Ashley Huber appeals after the tax court<sup>1</sup> sustained the Commissioner of Internal Revenue's calculation of her tax deficiency and penalty, following a trial in her action challenging a notice of deficiency. Upon careful review, we conclude the

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<sup>1</sup>The Honorable Ronald L. Buch, United States Tax Court Judge.

tax court did not err in sustaining the notice of deficiency, including the substantial-understatement penalty assessed against Huber. See Campbell v. Comm'r, 164 F.3d 1140, 1142 (8th Cir. 1999) (tax court's factual findings are reviewed for clear error and its legal conclusions are reviewed de novo). Accordingly, we affirm. See 8th Cir. R. 47B.

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