

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 07-3917

Gregory Eugene Thompson,	*
	*
Appellant,	*
	*
v.	* Appeal from the United States
	* Tax Court.
	*
Commissioner of Internal Revenue,	* [UNPUBLISHED]
	*
Appellee.	*

Submitted: February 25, 2009
Filed: March 2, 2009

Before WOLLMAN, MURPHY, and MELLOY, Circuit Judges.

PER CURIAM.

Gregory Thompson appeals the tax court's¹ decision upholding a notice of deficiency (NOD) issued by the Internal Revenue Service for the 2004 tax year. Upon review, we hold that the tax court did not abuse its discretion in determining that Thompson had not shown reasonable cause warranting an exception to the accuracy-related penalty assessed in the NOD. See Walter v. United States, 148 F.3d 1027, 1030 (8th Cir. 1998) (most important factor in determining whether there was reasonable cause for underpayment is extent of taxpayer's effort to assess proper tax liability); Caulfield v. Comm'r, 33 F.3d 991, 994 (8th Cir. 1994) (decision not to

¹The Honorable Diane L. Kroupa, United States Tax Court Judge.

waive accuracy-related penalty reviewed for abuse of discretion); Higbee v. Comm’r, 116 T.C. 438, 446 (2001) (taxpayer bears burden of proof to justify grant of reasonable-cause exception to accuracy-related penalty). Thompson has waived the remaining tax issues that are before this court. See Chay-Valesquez v. Ashcroft, 367 F.3d 751, 756 (8th Cir. 2004) (issues not meaningfully argued in opening brief are deemed waived).

The decision of the tax court is affirmed. See 8th Cir. R. 47B.
