United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 05-1408

United States of America,	*	
	*	
Appellee,	*	
	*	
v.	*	
	*	
Patricia K. Langer,	*	
	*	
Appellant.	*	

No. 05-1409

United States of America,	*	
	*	[UNPUBLISHED]
Appellee,	*	
	*	
v.	*	
	*	
Henry J. Langer,	*	
	*	
Appellant.	*	

Appeals from the United States District Court for the District of Minnesota.

Submitted: December 7, 2005
Filed: December 29, 2005

Before MURPHY, COLLOTON, and BENTON, Circuit Judges.

PER CURIAM.

In these consolidated appeals, Patricia K. Langer and Henry J. Langer appeal the district court's[1] orders enforcing Internal Revenue Service (IRS) summonses. Having carefully reviewed the record, we conclude that the district court did not clearly err in enforcing the summonses. See United States v. Powell, 379 U.S. 48, 57-58 (1964) (enforcement of IRS summons is appropriate where record establishes that (1) there is legitimate purpose for investigation, (2) inquiry might be relevant to purpose, (3) IRS does not already have information sought, and (4) requisite administrative steps have been followed); United States v. Norwood, 420 F.3d 888, 892 (8th Cir. 2005) (prima facie case for enforcement of summons may be established by minimal showing of good faith compliance with requirements for summons and can be demonstrated by IRS agent's affidavit); United States v. Kaiser, 397 F.3d 641, 643 (8th Cir. 2005) (reviewing for clear error enforcement of IRS summons). The various assertions the Langers raise on appeal provide no basis for reversal.

Accordingly, we affirm. See 8th Cir. 47B. We also grant appellee's motion to quash the new exhibits the Langers have submitted with their reply brief.

---

[1]The Honorable Donovan W. Frank, United States District Judge for the District of Minnesota, adopting the report and recommendations of the Honorable Janie S. Mayeron, United States Magistrate Judge for the District of Minnesota (No. 05-1408); and the Honorable David S. Doty, United States District Judge for the District of Minnesota, adopting the report and recommendations of the Honorable Susan Richard Nelson, United States Magistrate Judge for the District of Minnesota (No. 05-1409).