

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 05-3510

Henry J. Langer; Patricia K. Langer,	*	
	*	
Petitioners,	*	
	*	
v.	*	
	*	Appeal from the United States
Commissioner of Internal Revenue,	*	Tax Court.
	*	
Respondent.	*	[UNPUBLISHED]
	*	
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	*	
Henry J. Langer; Patricia K. Langer,	*	
	*	
Petitioners,	*	
	*	
v.	*	
	*	
Commissioner of Internal Revenue,	*	
	*	
Respondent.	*	

Submitted: August 21, 2006
Filed: August 28, 2006

Before MURPHY, BYE, and MELLOY, Circuit Judges.

PER CURIAM.

Henry J. and Patricia K. Langer appeal the adverse decision of the United States Tax Court¹ concerning levies to collect 1990 and 1991 federal income-tax liabilities, and their related request for an interest abatement. We affirm for the reasons stated by the Tax Court in its well-reasoned decision. See 8th Cir. R. 47B.

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