

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 06-1132

Elmer P. Scheckel; Joseph E. Scheckel;	*	
Mark T. Scheckel,	*	
	*	
Appellants,	*	
	*	Appeal from the United States
v.	*	District Court for the
	*	Northern District of Iowa.
United States of America; Internal	*	
Revenue Service,	*	[UNPUBLISHED]
	*	
Appellees.	*	

Submitted: August 3, 2006
Filed: August 8, 2006

Before MURPHY, BYE, and MELLOY, Circuit Judges.

PER CURIAM.

Elmer, Joseph, and Mark Scheckel appeal the district court's¹ dismissal of their civil rights lawsuit for failure to state a claim. Having conducted de novo review, see Atkinson v. Bohn, 91 F.3d 1127, 1128-29 (8th Cir. 1996) (per curiam), we affirm for the reasons explained by the district court, see 8th Cir. R. 47B. We also deny appellants' pending motion.

¹The Honorable Linda R. Reade, United States District Judge for the Northern District of Iowa.