

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

No. 07-1902

Gregory A. Schueler,	*
	*
Petitioner,	*
	*
v.	* Appeal from the
	* United States Tax Court.
	*
Commissioner of Internal Revenue,	* [UNPUBLISHED]
	*
Respondent.	*

Submitted: February 4, 2008
Filed: February 7, 2008

Before WOLLMAN, RILEY, and GRUENDER, Circuit Judges.

PER CURIAM.

Gregory Schueler appeals the tax court's¹ adverse grant of summary judgment. Having carefully reviewed the record and considered the arguments advanced by Schueler on appeal, we conclude that summary judgment was proper. Accordingly, we affirm for the reasons set forth in the tax court's well-reasoned opinion. See 8th Cir. R. 47B.

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