

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

No. 10-1451

Jack J. Issa,

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

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Appeal from the United States
Tax Court.

[UNPUBLISHED]

Submitted: August 24, 2010
Filed: September 1, 2010

Before BYE, BOWMAN, and COLLOTON, Circuit Judges.

PER CURIAM.

In this tax-deficiency action, Jack Issa appeals the tax court's¹ adverse grant of summary judgment and denial of his motion under Tax Court Rule 161 to vacate the summary judgment decision. Issa has also filed two motions requesting declaratory and injunctive relief, in which he asserts among other things that the IRS is not a government agency.

After careful de novo review, see Nestle Purina Petcare Co. v. Comm'r, 594 F.3d 968, 970 (8th Cir. 2010), petition for cert. filed, 78 U.S.L.W. 3653 (U.S. Apr. 30,

¹The Honorable Maurice B. Foley, United States Tax Court Judge.

2010) (No. 09-1339), we conclude that the grant of summary judgment was proper for the reasons stated by the tax court. We also conclude that the tax court did not err in denying Issa's motion to vacate. See Estate of Quick v. Comm'r, 110 T.C. 440, 441 (1998) (describing limited purpose of reconsideration under Rule 161).

As to the pending motions, we lack jurisdiction to issue a declaratory judgment, see 28 U.S.C. § 2201(a), and we reject as frivolous Issa's assertion that the IRS is not a government agency.

Accordingly, we deny the pending motions, and we affirm the tax court's decision. See 8th Cir. R. 47B.
