

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

No. 10-1584

Lester R. Ramer,	*	
	*	
Appellant,	*	
	*	Appeal from the United States
v.	*	Tax Court.
	*	
Commissioner of Internal Revenue,	*	[UNPUBLISHED]
	*	
Appellee.	*	

Submitted: September 7, 2010
Filed: September 30, 2010

Before BYE, BOWMAN, and COLLOTON, Circuit Judges.

PER CURIAM.

Lester Ramer appeals the tax court’s¹ adverse grant of summary judgment in this tax-deficiency action. Ramer has also filed a motion challenging the tax court’s return of certain documents for noncompliance with the court’s rules, and a motion to “strike” certain federal rules and statutes.

Upon careful de novo review of the tax court’s summary judgment decision, see Nestle Purina Petcare Co. v. Comm’r, 594 F.3d 968, 970 (8th Cir. 2010) (standard for reviewing tax court’s summary judgment decision), petition for cert. filed, 78

¹The Honorable L. Paige Marvel, United States Tax Court Judge.

U.S.L.W. 3653 (U.S. Apr. 30, 2010) (No. 09-1339), we conclude that the grant of summary judgment was proper for the reasons stated by the tax court, and we find no merit to any of Ramer's arguments on appeal.

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