

United States Court of Appeals  
For the Eighth Circuit

---

No. 13-1790

---

Stephen W. Carlson

*Plaintiff - Appellant*

v.

Internal Revenue Service; Minnesota Department of Revenue; G2 Secure Staff;  
United States

*Defendants - Appellees*

---

Appeal from United States District Court  
for the District of Minnesota - Minneapolis

---

Submitted: November 29, 2013  
Filed: December 5, 2013  
[Unpublished]

---

Before WOLLMAN, BYE, and KELLY, Circuit Judges.

---

PER CURIAM.

Stephen Wayne Carlson appeals the district court's<sup>1</sup> dismissal of his civil case, in which he asserted a variety of claims based on events related to the assessment and collection of his tax liabilities. Upon our careful de novo review, see Hastings v. Wilson, 516 F.3d 1055, 1058 (8th Cir. 2008) (standard of review), we affirm for the reasons explained by the district court. See 8th Cir. R. 47B.

---

---

<sup>1</sup>The Honorable Joan N. Ericksen, United States District Judge for the District of Minnesota, adopting the report and recommendations of the Honorable Jeffrey J. Keyes, United States Magistrate Judge for the District of Minnesota.