

United States Court of Appeals  
For the Eighth Circuit

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No. 13-2177

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Henry J. Langer

*Appellant*

v.

Commissioner of Internal Revenue

*Appellee*

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Appeal from the United States Tax Court

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Submitted: November 29, 2013

Filed: December 3, 2013

[Unpublished]

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Before MURPHY, SMITH, and SHEPHERD, Circuit Judges.

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PER CURIAM.

Henry Langer appeals the tax court's<sup>1</sup> adverse grant of summary judgment in this collection action. Upon careful de novo review, see Cox v. Comm'r, 121 F.3d

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<sup>1</sup>The Honorable Lewis R. Carluzzo, United States Tax Court Judge.

390, 391 (8th Cir. 1997) (standard of review), we agree with the reasoning and conclusions of the tax court. Accordingly, we affirm. See 8th Cir. R. 47B.

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