

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 97-3843MN

Peter V. Smilde,

Appellant,

v.

Margaret M. Richardson,
Commissioner, U.S. Internal Revenue
Service; U.S. Department of the
Treasury; United States of America,

Appellees.

*
*
*
*
*
*
*
*
*
*

Appeal from the United States
District Court for the District
of Minnesota.

[UNPUBLISHED]

Submitted: April 7, 1998

Filed: April 9, 1998

Before FAGG, BEAM, and HANSEN, Circuit Judges.

PER CURIAM.

Peter V. Smilde appeals the district court's dismissal of Smilde's action for refund of a tax assessment for lack of subject matter jurisdiction. Having reviewed the record and the parties' briefs, we conclude the district court's dismissal was proper. We affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.