## United States Court of Appeals For the Eighth Circuit

No. 12-3227

James A. Widtfeldt

Plaintiff - Appellant

v.

Kay Ponte, Revenue Agent; Commissioner of the IRS; United States

Defendants - Appellees

Appeal from United States District Court for the District of Nebraska - Omaha

> Submitted: May 2, 2013 Filed: May 8, 2013 [Unpublished]

Before LOKEN, MELLOY, and BENTON, Circuit Judges.

PER CURIAM.

James Widtfeldt appeals the district court's<sup>1</sup> dismissal of his civil complaint seeking injunctive relief against taxation officials and the United States. After careful

<sup>&</sup>lt;sup>1</sup>The Honorable Joseph F. Bataillon, United States District Judge for the District of Nebraska.

de novo review of the record, <u>see Pagonis v. United States</u>, 575 F.3d 809, 812 (8th Cir. 2009), and having considered the parties' submissions on appeal, we agree with the district court that, under the Anti-Injunction Act, 26 U.S.C. § 7421(a), Widtfeldt is prohibited from bringing this action.

Accordingly, we affirm. See 8th Cir. R. 47B.