

United States Court of Appeals  
For the Eighth Circuit

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No. 13-3072

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James A. Widtfeldt,

*Plaintiff - Appellant,*

v.

Commissioner of Internal Revenue; James Daugherty,

*Defendants - Appellees.*

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

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Submitted: June 16, 2014

Filed: June 23, 2014

[Unpublished]

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Before BYE, COLLOTON, and BENTON, Circuit Judges.

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PER CURIAM.

James Widtfeldt appeals the district court's<sup>1</sup> dismissal of his pro se action, in which he alleged, among other things, that defendants attempted to violate a tax court

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

order by pursuing tax collection against him. He sought damages and injunctive relief. Upon careful review, see Pagonis v. United States, 575 F.3d 809, 812 (8th Cir. 2009), we conclude that dismissal was proper: sovereign immunity shields defendants from Widtfeldt's claim for money damages, see F.D.I.C. v. Meyer, 510 U.S. 471, 474 (1994), and his attempt to enjoin tax collection is prohibited by the Anti-Injunction Act, see 26 U.S.C. § 7421(a). Accordingly, we affirm.

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