

United States Court of Appeals
For the Eighth Circuit

No. 14-1468

Kevin David Pomeranke

Plaintiff - Appellant

v.

Cheryl Bird, c/o IRS; United States of America

Defendants - Appellees

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

Submitted: September 23, 2014

Filed: October 2, 2014

[Unpublished]

Before COLLTON, BOWMAN, and SHEPHERD, Circuit Judges.

PER CURIAM.

Kevin Pomeranke appeals the district court's¹ dismissal, for lack of jurisdiction, of his complaint claiming that the Internal Revenue Service (IRS) violated the

¹The Honorable David S. Doty, United States District Judge for the District of Minnesota.

Bankruptcy Act by garnishing his wages after his tax liabilities purportedly had been discharged in prior bankruptcy proceedings. Upon careful de novo review, we conclude that the district court properly dismissed the complaint, after appropriately substituting the United States as the defendant in this action. See 26 U.S.C. § 7422(a) (no suit shall be maintained in any court for recovery of internal revenue tax alleged to have been erroneously or illegally assessed or collected until claim for refund or credit has been duly filed with Secretary), and (f) (suit for recovery of IRS tax alleged to have been erroneously or illegally collected, or any penalty claimed to have been collected without authority, may be maintained only against the United States and not against any of its officers or employees); see also Doe v. Nixon, 716 F.3d 1041, 1051 (8th Cir. 2013) (district court's grant of motion to dismiss for lack of jurisdiction is reviewed de novo).

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