## United States Court of Appeals

For the Eighth Circuit

No. 15-2263
United States of America
Plaintiff - Appellee
v.
Harlan M. Thompson; Diane C. Thompson
Defendants - Appellants
Capitol One Bank; Discover Bank; Maple Leaf Funding
Defendants
Appeal from United States District Court for the District of Nebraska - Omaha
Submitted: February 1, 2016 Filed: February 19, 2016 [Unpublished]
Before LOKEN, MURPHY, and BYE, Circuit Judges.
PER CURIAM.

Harlan and Diane Thompson appeal the district court's¹ adverse grant of summary judgment in this tax action brought by the United States. We have jurisdiction over this appeal under F.R.A.P. 4(a)(4)(B)(i) because the district court's judgment was final under the "clear and unequivocal manifestation" test. Goodwin v. United States, 67 F.3d 149, 151 (8th Cir. 1995) (internal quotations marks omitted). After careful de novo review, see Beaulieu v. Ludeman, 690 F.3d 1017, 1024 (8th Cir. 2012) (de novo review of grant of summary judgment), we conclude that summary judgment was appropriate for the reasons stated by the district court. Accordingly, we affirm. See 8th Cir. R. 47B.

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