

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT**

United States Court of Appeals  
Fifth Circuit

**FILED**

July 6, 2018

Lyle W. Cayce  
Clerk

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No. 17-51116  
Summary Calendar

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MICHAEL QUIGLEY,

Plaintiff – Appellant,

v.

UNITED STATES OF AMERICA,

Defendant – Appellee.

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Appeal from the United States District Court  
for the Western District of Texas  
USDC No. 1:16-CV-459

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Before WIENER, DENNIS, and SOUTHWICK, Circuit Judges.

PER CURIAM:\*

Plaintiff-Appellant Michael Quigley paid \$54,635.64 to the Internal Revenue Service (IRS) for his alleged failure to pay withholding or “Trust Fund” taxes related to former employees of Quigley’s now-bankrupt restaurant corporation. He then filed this suit for refund of taxes, attorney’s fees, and damages. After considering the magistrate-judge’s Report and

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\* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

No. 17-51116

Recommendation of August 2017, the district court issued its Order on Report and Recommendation of October 19, 2017, and its final take-nothing judgment of even date, granting the government's partial motion to dismiss and motion for summary judgment and denying Quigley's motion for summary judgment.

We have now reviewed the record on appeal, including the briefs of the parties and Quigley's record excerpts. Despite the cogent arguments of counsel for Quigley as reflected in the brief and reply brief filed in this court, we are satisfied in the end that the district court correctly and properly disposed of this case, essentially for the analysis and reasons set forth in the Report and Recommendation of the magistrate judge.

**AFFIRMED**