

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 08-2846

Douglas Gunnink and Janet Gunnink,

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Appellants,

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v.

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Appeal from the United States

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District Court for the

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District of Minnesota.

United States Government, also known
as United States of America; Internal
Revenue Service; Department of the
Treasury, also known as United States
Treasury; United States Department of
Justice,

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[UNPUBLISHED]

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Appellees.

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Submitted: November 4, 2009

Filed: December 14, 2009

Before MURPHY, COLLOTON, and SHEPHERD, Circuit Judges.

PER CURIAM.

Douglas Gunnink and Janet Gunnink appeal the district court's¹ dismissal of their claims against the United States. After careful de novo review, see Schaaf v. Residential Funding Corp, 517 F.3d 544, 549 (8th Cir.) (standard of review for

¹The Honorable Richard H. Kyle, United States District Judge for the District of Minnesota.

dismissal for failure to state claim), cert. denied, 129 S. Ct. 222 (2008); LeMay v. U.S. Postal Serv., 450 F.3d 797, 799 (8th Cir. 2006) (standard of review for dismissal for lack of subject matter jurisdiction), we find no reversible error. First, we conclude that the district court properly dismissed the claim that the Gunninks did not receive notice of their right to a collection due process hearing before the levies were issued. Cf. Geiselman v. United States, 961 F.2d 1, 6 (1st Cir. 1992) (per curiam) (Certificates of Assessments and Payments, which listed “First Notice” dates for each assessment, constituted presumptive proof that IRS gave notice of assessments and made demands for payment from taxpayer). As for the remaining claims, we conclude that dismissal was proper for the reasons the district court stated. See Humphreys v. United States, 62 F.3d 667, 671 (5th Cir. 1995) (per curiam) (jurisdiction conferred by 26 U.S.C. § 7429 does not authorize district court to decide correctness of tax liability asserted by IRS).

Accordingly, we affirm.
