

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

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No. 10-2090

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Michael Ross Behr, \*  
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Appellant, \*  
\* Appeal from the United States  
v. \* District Court for the  
\* District of Minnesota.  
United States of America, \*  
\* [UNPUBLISHED]  
Appellee. \*

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Submitted: November 4, 2010  
Filed: November 4, 2010

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Before WOLLMAN, MELLOY, and GRUENDER, Circuit Judges.

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PER CURIAM.

Michael Behr appeals the district court's<sup>1</sup> dismissal of his complaint alleging that the Internal Revenue Service (IRS) improperly collected taxes from him. Upon careful de novo review, see Carter v. Arkansas, 392 F.3d 965, 968 (8th Cir. 2004) (de novo review of Fed. R. Civ. P. 12(b)(6) dismissal); Lemonds v. St. Louis County, 222 F.3d 488, 492 (8th Cir. 2000) (de novo review of Fed. R. Civ. P. 12(b)(1) dismissal), we affirm for the reasons stated by the district court, see 8th Cir. R. 47B.

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<sup>1</sup>The Honorable John R. Tunheim, United States District Judge for the District of Minnesota, adopting the report and recommendations of the Honorable Raymond L. Erickson, United States Magistrate Judge for the District of Minnesota, now retired.