

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

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No. 10-2546

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Larry Delano Coleman,

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

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Appeal from the United States  
Tax Court.

[UNPUBLISHED]

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Submitted: July 14, 2011

Filed: July 19, 2011

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Before MURPHY, ARNOLD, and BENTON, Circuit Judges.

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PER CURIAM.

Larry Coleman appeals the tax court's<sup>1</sup> adverse grant of summary judgment in his action challenging a Notice of Determination issued by the Internal Revenue Service (IRS) Office of Appeals.

After carefully reviewing the record de novo, see Nestle Purina Petcare Co. v. Comm'r, 594 F.3d 968, 969 (8th Cir.), cert. denied 131 S. Ct. 86 (2010), we conclude that summary judgment was appropriate for the reasons stated by the tax court, and we find no merit to Coleman's arguments on appeal. We also decline to consider

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<sup>1</sup>The Honorable Robert N. Armen, Jr., United States Tax Court Judge.

Coleman's request for relief based on changed circumstances. See 26 U.S.C. § 6330(d)(2) (IRS Office of Appeals shall retain jurisdiction with respect to determination, including subsequent hearings, on issues regarding change in circumstances which affects such determination).

Accordingly, we affirm the tax court's decision. See 8th Cir. R. 47B.

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