

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

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No. 11-3542

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James A. Widtfeldt

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

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Appeal from the United States  
Tax Court.

[UNPUBLISHED]

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Submitted: April 25, 2012

Filed: April 30, 2012

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Before LOKEN, BOWMAN, and BENTON, Circuit Judges.

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PER CURIAM.

James Widtfeldt appeals from a decision of the Tax Court<sup>1</sup> dismissing his petition for lack of jurisdiction. Following careful de novo review, see Bartman v. Comm’r, 446 F.3d 785, 787 (8th Cir. 2006) (noting that appellate court reviews de novo tax court’s conclusion of law, including determination regarding its jurisdiction), we conclude that the dismissal was appropriate for the reasons discussed by the Tax Court. Accordingly, we affirm. See 8th Cir. R. 47B. We also deny the pending motions.

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<sup>1</sup>The Honorable John O. Colvin, Chief Judge, United States Tax Court.