

United States Court of Appeals  
For the Eighth Circuit

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No. 12-1914

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Harold Ray Stanley

*Appellant*

v.

Commissioner of Internal Revenue

*Appellee*

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Appeal from the United States Tax Court

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Submitted: October 12, 2012

Filed: October 15, 2012

[Unpublished]

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Before WOLLMAN, MELLOY, and SHEPHERD, Circuit Judges.

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PER CURIAM.

Harold Stanley appeals the tax court's<sup>1</sup> adverse grant of summary judgment in his tax action. After careful consideration, see Nestle Purina Petcare Co. v. Comm'r, 594 F.3d 968, 970 (8th Cir.) (de novo review), cert. denied 131 S. Ct. 86 (2010), we conclude summary judgment was proper, see Bell v. Comm'r, 126 T.C. 356, 358

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<sup>1</sup>The Honorable Elizabeth Crewson Paris, United States Tax Court Judge.

(2006) (26 U.S.C. § 6330 allows challenges to existence or amount of underlying liability if petitioner did not receive notice of deficiency or otherwise have opportunity to dispute liability; this statutory preclusion is triggered by opportunity to contest underlying liability, even if opportunity is not pursued). We therefore affirm the ruling of the tax court. See 8th Cir. R. 47B. We deny appellant's pending motion.

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