

**United States Court of Appeals**  
**For the Eighth Circuit**

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No. 12-3227

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James A. Widtfeldt

*Plaintiff - Appellant*

v.

Kay Ponte, Revenue Agent; Commissioner of the IRS; United States

*Defendants - Appellees*

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Appeal from United States District Court  
for the District of Nebraska - Omaha

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Submitted: May 2, 2013

Filed: May 8, 2013

[Unpublished]

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Before LOKEN, MELLOY, and BENTON, Circuit Judges.

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PER CURIAM.

James Widtfeldt appeals the district court's<sup>1</sup> dismissal of his civil complaint seeking injunctive relief against taxation officials and the United States. After careful

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<sup>1</sup>The Honorable Joseph F. Bataillon, United States District Judge for the District of Nebraska.

de novo review of the record, see Pagonis v. United States, 575 F.3d 809, 812 (8th Cir. 2009), and having considered the parties' submissions on appeal, we agree with the district court that, under the Anti-Injunction Act, 26 U.S.C. § 7421(a), Widtfeldt is prohibited from bringing this action.

Accordingly, we affirm. See 8th Cir. R. 47B.

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