

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

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No. 14-2382

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James A. Widtfeldt

*Appellant*

v.

Commissioner of Internal Revenue

*Respondent*

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No. 14-2444

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Estate of Gusteva Widtfeldt, Deceased, James A. Widtfeldt, Personal Representative

*Appellant*

v.

Commissioner of Internal Revenue

*Appellee*

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No. 15-2166

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Estate of Gusteva E. Widtfeldt, Deceased, James Widtfeldt, Statutory Executor

*Petitioner*

v.

Commissioner of Internal Revenue

*Respondent*

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Appeals from the United States Tax Court

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Submitted: March 7, 2016

Filed: March 11, 2016

[Unpublished]

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Before LOKEN, MURPHY, and BYE, Circuit Judges.

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PER CURIAM.

In these consolidated appeals--two of which arise from actions that were dismissed as duplicating the first action--James Widtfeldt appeals the tax court's grant of summary judgment to the Commissioner of Internal Revenue in a collection due process case. Following careful de novo review, we agree with the Commissioner that Widtfeldt was not entitled to re-litigate the tax liability of his deceased mother's estate, and Widtfeldt has identified no basis for reversal. See 26 U.S.C. § 6330; Nestle Purina Petcare Co. v. Comm'r, 594 F.3d 968, 970 (8th Cir. 2010) (de novo review of tax court's grant of summary judgment); Widtfeldt v. Comm'r, 449 Fed. Appx. 561 (8th Cir. Jan. 9, 2012) (unpublished per curiam). We also conclude that the tax court did not abuse its discretion in dismissing the duplicate actions. The rulings of the tax court are affirmed, see 8th Cir. R. 47B, and the Commissioner's motion is denied as moot.

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