

United States Court of Appeals
For the Eighth Circuit

No. 15-2263

United States of America

Plaintiff - Appellee

v.

Harlan M. Thompson; Diane C. Thompson

Defendants - Appellants

Capitol One Bank; Discover Bank; Maple Leaf Funding

Defendants

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

Submitted: February 1, 2016

Filed: February 19, 2016

[Unpublished]

Before LOKEN, MURPHY, and BYE, Circuit Judges.

PER CURIAM.

Harlan and Diane Thompson appeal the district court's¹ adverse grant of summary judgment in this tax action brought by the United States. We have jurisdiction over this appeal under F.R.A.P. 4(a)(4)(B)(i) because the district court's judgment was final under the "clear and unequivocal manifestation" test. Goodwin v. United States, 67 F.3d 149, 151 (8th Cir. 1995) (internal quotations marks omitted). After careful de novo review, see Beaulieu v. Ludeman, 690 F.3d 1017, 1024 (8th Cir. 2012) (de novo review of grant of summary judgment), we conclude that summary judgment was appropriate for the reasons stated by the district court. Accordingly, we affirm. See 8th Cir. R. 47B.

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