

United States Court of Appeals
For the Eighth Circuit

No. 17-2070

Brad Stephen Francis; Christine Carol Francis

Plaintiffs - Appellants

v.

United States of America

Defendant - Appellee

Appeal from United States District Court
for the Western District of Missouri - Kansas City

Submitted: December 28, 2017

Filed: January 3, 2018

[Unpublished]

Before BENTON, BOWMAN, and KELLY, Circuit Judges.

PER CURIAM.

Brad and Christine Francis appeal from the order of the District Court¹ dismissing their civil suit challenging their liability for federal taxes and penalties under the Internal Revenue Code.

After careful review, we conclude that dismissal was proper for the reasons explained by the district court. See LeMay v. U.S. Postal Serv., 450 F.3d 797, 799 (8th Cir. 2006) (standard of review). The judgment is affirmed. See 8th Cir. R. 47B.

¹The Honorable Greg Kays, Chief Judge, United States District Court for the Western District of Missouri.