

United States Court of Appeals
For the Eighth Circuit

No. 18-1346

Scott Kimrey Goldsmith

Appellant

v.

Commissioner of Internal Revenue

Appellee

Appeal from The United States Tax Court

Submitted: February 15, 2019

Filed: February 25, 2019

[Unpublished]

Before GRUENDER, BOWMAN, and STRAS, Circuit Judges.

PER CURIAM.

Scott Goldsmith appeals from a tax court¹ decision, which granted summary judgment in favor of the Commissioner of Internal Revenue and sustained a notice of federal tax lien, in proceedings Goldsmith initiated under 26 U.S.C. §§ 6320 and

¹The Honorable Mark V. Holmes, United States Tax Court Judge.

6330. Following a careful de novo review, *see Nestle Purina Petcare Co. v. Comm'r*, 594 F.3d 968, 970 (8th Cir. 2010) (reviewing the tax court's grant of summary judgment de novo), we conclude that the Commissioner's determination was correct, for the reasons explained by the tax court. Accordingly, we affirm. *See* 8th Cir. R. 47B.
