

United States Court of Appeals
For the Eighth Circuit

No. 18-1411

Joseph Allen May

Plaintiff - Appellant

v.

United States of America; Internal Revenue Service; Joel Wilson, Special Agent;
Melanie G. Moffat

Defendants - Appellees

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

Submitted: December 10, 2018

Filed: December 13, 2018

[Unpublished]

Before BENTON, SHEPHERD, and STRAS, Circuit Judges.

PER CURIAM.

Joseph Allen May appeals the district court's¹ dismissal of his pro se action under 26 U.S.C. § 7431 (providing for civil damages for unauthorized inspection or disclosure of tax returns and tax return information). We find no basis, and May offers none, for reversing the dismissal. See Topchian v. JPMorgan Chase Bank, N.A., 760 F.3d 843, 848-49 (8th Cir. 2014) (de novo review; explaining liberal construction of pro se complaint). We also find no abuse of discretion in the denial of May's post-judgment motion. See Ryan v. Ryan, 889 F.3d 499, 507-08 (8th Cir. 2018) (Fed. R. Civ. P. 59(e) motion); Horras v. Am. Capital Strategies, Ltd., 729 F.3d 798, 804 (8th Cir. 2013) (post-judgment motion for leave to amend complaint). The judgment is affirmed. See 8th Cir. R. 47B.

¹The Honorable Nanette K. Laughrey, United States District Judge for the Western District of Missouri.