

United States Court of Appeals
For the Eighth Circuit

No. 19-3372

United States of America

Plaintiff - Appellee

v.

James A. Widtfeldt

Defendant - Appellant

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

Submitted: September 29, 2020

Filed: October 8, 2020

[Unpublished]

Before COLLOTON, BENTON, and KOBES, Circuit Judges.

PER CURIAM.

James Widtfeldt appeals the district court's¹ order granting the government's motion for summary judgment in its action to collect unpaid gift and estate taxes

¹The Honorable Robert F. Rossiter, Jr., United States District Judge for the District of Nebraska.

owed by Widtfeldt, and to order the sale of his property to satisfy his tax liability. Following careful de novo review, see United States v. Scherping, 187 F.3d 796, 800 (8th Cir. 1999), we agree with the district court that there was no genuine issue as to any material fact regarding Widtfeldt's personal liability for the unpaid taxes, see 26 U.S.C. § 6324(a) (estate tax liability), § 6324(b) (gift tax liability); see also Widtfeldt v. Comm'r, 449 Fed. Appx. 561 (8th Cir. 2012) (unpublished per curiam). The district court's issuance of the order of sale was also proper. See 26 U.S.C. § 7403 (authorizing action to enforce lien or to subject property to payment of tax debt). The judgment is affirmed, see 8th Cir. R. 47B, and Widtfeldt's pending motions are denied as moot.
