

United States Court of Appeals  
For the Eighth Circuit

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No. 21-1190

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Anderson Tooling, Inc.

*Plaintiff - Appellant*

v.

United States of America

*Defendant - Appellee*

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Appeal from United States District Court  
for the Southern District of Iowa - Central

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Submitted: July 27, 2021

Filed: July 30, 2021

[Unpublished]

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Before SHEPHERD, GRASZ, and STRAS, Circuit Judges.

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PER CURIAM.

Anderson Tooling Inc. appeals the district court's<sup>1</sup> dismissal, for lack of subject matter jurisdiction, of its suit seeking a tax refund. Following a careful review, we

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<sup>1</sup>The Honorable Robert W. Pratt, United States District Judge for the Southern District of Iowa.

conclude the court did not err in dismissing the complaint. See Laclede Gas Co. v. St. Charles Cnty., Mo., 713 F.3d 413, 417 (8th Cir. 2013) (de novo review of dismissal for lack of subject matter jurisdiction). Accordingly, we affirm. See 8th Cir. R. 47B.

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