

**United States Court of Appeals**  
**FOR THE EIGHTH CIRCUIT**

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No. 07-1902

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Gregory A. Schueler,	*	
	*	
Petitioner,	*	
	*	Appeal from the
v.	*	United States Tax Court.
	*	
Commissioner of Internal Revenue,	*	[UNPUBLISHED]
	*	
Respondent.	*	

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Submitted: February 4, 2008  
Filed: February 7, 2008

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Before WOLLMAN, RILEY, and GRUENDER, Circuit Judges.

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PER CURIAM.

Gregory Schueler appeals the tax court's<sup>1</sup> adverse grant of summary judgment. Having carefully reviewed the record and considered the arguments advanced by Schueler on appeal, we conclude that summary judgment was proper. Accordingly, we affirm for the reasons set forth in the tax court's well-reasoned opinion. See 8th Cir. R. 47B.

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<sup>1</sup>The Honorable Diane L. Kroupa, United States Tax Court Judge.