

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 04-2388

United States of America,

Appellee,

v.

Murphy M. Hubbard,

Appellant.

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* Appeal from the United States

* District Court for the

* Western District of Missouri.

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* [UNPUBLISHED]

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Submitted: March 7, 2005

Filed: March 11, 2005

Before MELLOY, McMILLIAN, and GRUENDER, Circuit Judges.

PER CURIAM.

Murphy Hubbard appeals the district court's¹ order enforcing an Internal Revenue Service summons. After careful review, we find no clear error in the district court's conclusion that the government established a prima facie case for enforcement of its summons and that Hubbard failed to rebut the government's case. See United States v. Powell, 379 U.S. 48, 57-58 (1964) (elements of prima facie case); United

¹The Honorable Richard E. Dorr, United States District Judge for the Western District of Missouri, adopting the report and recommendations of the Honorable James C. England, United States Magistrate Judge for the Western District of Missouri.

States v. Kaiser, No. 04-1349, 2005 WL 310041, at *2 (8th Cir. Feb. 10, 2005) (standard of review). Hubbard's remaining arguments are either raised for the first time on appeal, see Dorothy J. v. Little Rock Sch. Dist., 7 F.3d 729, 734 (8th Cir. 1993) (refusing to consider arguments raised for first time on appeal), or are without merit and do not warrant extended discussion.

Accordingly, we affirm. See 8th Cir. R. 47B.
