

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 07-1360

Murphy M. Hubbard,

Appellant,

v.

United States,

Appellee.

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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* [UNPUBLISHED]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: December 28, 2007

Filed: January 7, 2008

Before WOLLMAN, COLLOTON, and BENTON, Circuit Judges.

PER CURIAM.

Murphy M. Hubbard appeals the district court's¹ denial of his petition to quash an Internal Revenue Service (IRS) summons. Having carefully reviewed the record and considered Hubbard's arguments, we conclude that the district court did not clearly err in denying the petition. See United States v. Kaiser, 397 F.3d 641, 643 (8th Cir. 2005). We reject Hubbard's due process argument and note that the district court in fact considered his untimely reply to the IRS's show-cause response. We decline

¹The Honorable Richard E. Dorr, United States District Judge for the Western District of Missouri.

to consider additional claims that Hubbard asserts for the first time on appeal. See Stone v. Harry, 364 F.3d 912, 914 (8th Cir. 2004).

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