

United States Court of Appeals
For the Eighth Circuit

No. 18-2988

Brad S. Francis; Christine C. Francis

Plaintiffs - Appellants

v.

United States of America

Defendant - Appellee

Appeal from United States District Court
for the Western District of Missouri - Kansas City

Submitted: May 9, 2019

Filed: May 14, 2019

[Unpublished]

Before COLLTON, BOWMAN, and SHEPHERD, Circuit Judges.

PER CURIAM.

Brad and Christine Francis appeal the district court's¹ dismissal, for lack of subject matter jurisdiction, of their civil suit challenging their liability for federal

¹The Honorable Greg Kays, United States District Judge for the Western District of Missouri.

taxes and penalties. Having carefully reviewed the record and the Francises' arguments on appeal, we 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); and that the district court judge did not err by failing to sua sponte recuse himself, see United States v. Melton, 738 F.3d 903, 905 (8th Cir. 2013) (when raised for the first time on appeal, decision not to recuse is reviewed for plain error). Accordingly, we affirm, see 8th Cir. R. 47B, and we deny the pending appellate motion.
