

United States Court of Appeals
For the Eighth Circuit

No. 19-1265

United States of America

Plaintiff - Appellee

v.

Jan Major Mengedoht, Individually, and as Executor of the Carl A. Mengedoht
Estate and as Trustee of the H C J Holdings Trust - Carl A. Mengedoht - H C J
Holdings Trust

Defendant - Appellant

Washington County Treasurer

Defendant

Appeal from United States District Court
for the District of Nebraska - Omaha

Submitted: January 21, 2020

Filed: January 24, 2020

[Unpublished]

Before SHEPHERD, STRAS, and KOBES, Circuit Judges.

PER CURIAM.

Jan Mengedoht appeals the district court's¹ adverse grant of summary judgment in a suit brought by the United States to reduce tax assessments to judgment and to enforce a tax lien. To the extent Mengedoht is attempting to appeal on behalf of the Carl Mengedoht Estate and the H C J Holdings Trust, we dismiss the appeal, as Mengedoht may not represent these entities as a nonlawyer. See Knoefler v. United Bank of Bismarck, 20 F.3d 347, 348 (8th Cir. 1994) (nonlawyer may not represent another entity in federal court). To the extent Mengedoht is appealing the judgment against him in his individual capacity, we conclude, following a careful review, that the district court did not err in granting summary judgment. See Johnson v. Blaukat, 453 F.3d 1108, 1112 (8th Cir. 2006) (grant of summary judgment is reviewed de novo). Accordingly, we affirm. See 8th Cir. R. 47B.

¹The Honorable Joseph F. Bataillon, United States District Judge for the District of Nebraska.