

United States Court of Appeals
For the Eighth Circuit

No. 25-2032

United States of America

Plaintiff - Appellee

v.

Matthew Noel Hutchings

Defendant - Appellant

Appeal from United States District Court
for the Western District of Arkansas - Fayetteville

Submitted: April 30, 2026

Filed: May 5, 2026

[Unpublished]

Before GRUENDER, GRASZ, and STRAS, Circuit Judges.

PER CURIAM.

Matthew Hutchings appeals the sentence the district court¹ imposed after he pled guilty to a tax offense. He challenges his sentence as substantively unreasonable.

Upon careful review, we conclude the district court did not impose a substantively unreasonable sentence. *See United States v. Feemster*, 572 F.3d 455, 461 (8th Cir. 2009) (en banc) (abuse of discretion review); *see also United States v. Mangum*, 625 F.3d 466, 469-70 (8th Cir. 2010) (upward variance is reasonable where court makes individualized assessment based on facts presented). Accordingly, we affirm.

¹The Honorable Timothy L. Brooks, Chief Judge, United States District Court for the Western District of Arkansas.