

**United States Court of Appeals**  
**For the Eighth Circuit**

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No. 25-3174

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Megan H. Cowden

*Plaintiff - Appellant*

v.

United States Department of the Treasury; Internal Revenue Service;  
United States of America

*Defendants - Appellees*

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Appeal from United States District Court  
for the Eastern District of Missouri - St. Louis

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Submitted: June 4, 2026

Filed: June 9, 2026

[Unpublished]

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Before BENTON, GRASZ, and STRAS, Circuit Judges.

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PER CURIAM.

Megan Cowden appeals the district court's<sup>1</sup> dismissal of her civil action challenging a federal tax lien. Having jurisdiction under 28 U.S.C. § 1291, this court affirms the judgment as modified.

Upon careful review, this court agrees with the district court that it lacked jurisdiction. *See Great Rivers Habitat All. v. Fed. Emergency Mgmt. Agency*, 615 F.3d 985, 988 (8th Cir. 2010) (standard of review); *Porter v. Fox*, 99 F.3d 271, 274 (8th Cir. 1996) (per curiam). However, the judgment is modified to reflect that the dismissal is without prejudice. *See MSK EyEs Ltd. v. Wells Fargo Bank*, 546 F.3d 533, 539 n.3 (8th Cir. 2008) (courts are generally barred from dismissing with prejudice if subject matter jurisdiction is lacking).

The judgment is affirmed as modified. *See* 8th Cir. R. 47B.

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<sup>1</sup>The Honorable Zachary M. Bluestone, United States District Judge for the Eastern District of Missouri.