

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

United States Court of Appeals
Fifth Circuit

FILED

February 4, 2009

Charles R. Fulbruge III
Clerk

No. 08-30667
Summary Calendar

TOMMY K. CRYER,

Plaintiff-Appellant,

v.

UNITED STATES OF AMERICA,

Defendant-Appellee.

Appeal from the United States District Court
for the Western District of Texas
No. 5:07-CV-2206

Before SMITH, STEWART, and SOUTHWICK, Circuit Judges.

PER CURIAM:*

Tommy Cryer sued the government, pursuant to 26 U.S.C. § 7431, for alleged wrongful disclosures of tax return information in violation of id. § 6103.

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

The district court granted the government's motion to dismiss for failure to state a claim, mainly on the ground that the information allegedly disclosed is not "return information" as intended by the statute.

The district court explained its reasons in a careful "Memorandum Ruling" entered on May 13, 2008. We agree with the analysis in that opinion. The judgment is AFFIRMED, essentially for the reasons given by the district court.