

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

United States Court of Appeals
Fifth Circuit

FILED

December 29, 2014

Lyle W. Cayce
Clerk

No. 14-60355

Summary Calendar

ANTHONY J. SANTANGELO, JR., Co-Executor of the Estate of Natalie Santangelo, Deceased; JUNE LENOIR, Co-Executor of the Estate of Natalie Santangelo, Deceased,

Plaintiffs - Appellants

v.

UNITED STATES OF AMERICA,

Defendant - Appellee

Appeal from the United States District Court
for the Southern District of Mississippi
USDC No. 3:12-CV-71

Before REAVLEY, DENNIS, and SOUTHWICK, Circuit Judges.

PER CURIAM:*

In this tax dispute, the appellants challenge the district court's determination that certain stock proceeds were received in 2006 under the "constructive receipt" doctrine. We have considered the briefs, the record on appeal, and all relevant law, and we conclude that the district court's judgment

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

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should be affirmed essentially for the reasons articulated in the court's opinion on summary judgment. We agree with the district court that the appellants have not shown a "substantial limitation" on receipt of the stock proceeds when they first became available in 2006.

AFFIRMED.