

NOTE: This disposition is nonprecedential.

**United States Court of Appeals  
for the Federal Circuit**

---

**JEFFREY H. GREINER, KIM E. GREINER,**  
*Plaintiffs-Appellants*

v.

**UNITED STATES,**  
*Defendant-Appellee*

---

2015-5144

---

Appeal from the United States Court of Federal  
Claims in No. 1:13-cv-00520-PEC, Chief Judge Patricia E.  
Campbell-Smith.

---

**JUDGMENT**

---

MICHAEL JOSEPH DESMOND, The Law Offices of Michael Desmond, APC, Santa Barbara, CA, argued for plaintiffs-appellants.

DEBORAH K. SNYDER, Tax Division, United States Department of Justice, Washington, DC, argued for defendant-appellee. Also represented by CAROLINE D. CIRAOLO, DIANA L. ERBSEN, GILBERT STEVEN ROTHENBERG, FRANCESCA UGOLINI.

---

THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (REYNA, PLAGER, and HUGHES, *Circuit Judges*).

**AFFIRMED. See Fed. Cir. R. 36.**

ENTERED BY ORDER OF THE COURT

June 9, 2016

Date

/s/ Peter R. Marksteiner

Peter R. Marksteiner  
Clerk of Court