

NOTE: This disposition is nonprecedential.

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

**GENE H. YAMAGATA, REX G. MAUGHAN, RUTH G.
MAUGHAN,**
Plaintiffs-Appellants

v.

UNITED STATES,
Defendant-Appellee

2014-5065

Appeal from the United States Court of Federal
Claims in Nos. 1:07-cv-00698-NBF, 1:07-cv-00704-NBF,
Senior Judge Nancy B. Firestone.

JUDGMENT

KENNETH BRENT VAUGHN, Grant & Vaughn P.C.,
Phoenix, AZ, argued for plaintiff-appellant Gene H.
Yamagata. Also represented by MERWIN D. GRANT.

PHILIP CHARLES WILSON, Woolston & Tarter, P.C.,
Phoenix, AZ, argued for plaintiffs-appellants Rex G.
Maughan, Ruth G. Maughan. Also represented by TIM A.
TARTER, KACIE NICOLE CLARKE DILLON.

ARTHUR THOMAS CATTERALL, Tax Division, United States Department of Justice, Washington, DC, argued for defendant-appellee. Also represented by RICHARD FARBER, TAMARA W. ASHFORD.

THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (LOURIE, LINN, and HUGHES, *Circuit Judges*).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

May 13, 2015
Date

/s/ Daniel E. O'Toole
Daniel E. O'Toole
Clerk of Court