

NOTE: This disposition is nonprecedential.

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

GERD TOPSNIK,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2016-2405

Appeal from the United States Court of Federal
Claims in No. 1:14-cv-00275-EDK, Judge Elaine Kaplan.

JUDGMENT

CHARLES H. MAGNUSON, Law Offices of Charles Mag-
nuson, Los Angeles, CA, argued for plaintiff-appellant.

ANTHONY T. SHEEHAN, Tax Division, United States
Department of Justice, Washington, DC, argued for
defendant-appellee. Also represented by RICHARD FARBER,
CAROLINE D. CIRAULO.

THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (DYK, BRYSON, and CHEN, *Circuit Judges*).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

May 5, 2017
Date

/s/ Peter R. Marksteiner
Peter R. Marksteiner
Clerk of Court