

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 07-1833**

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JAMES R. BENNETT,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA, Department of  
Treasury, Internal Revenue Service,

Defendant - Appellee.

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Appeal from the United States District Court for the Western  
District of Virginia, at Lynchburg. Norman K. Moon, District  
Judge. (6:06-cv-00017-nkm)

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Submitted: January 17, 2008

Decided: January 22, 2008

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Before TRAXLER, SHEDD, and DUNCAN, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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James R. Bennett, Appellant Pro Se. John L. Brownlee, United  
States Attorney, Roanoke, Virginia; Charles H. Keen, Patrick J.  
Urda, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for  
Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James R. Bennett appeals from the district court's order entering judgment in favor of the United States in his action in which he asserted the improper assessment and collection of income taxes. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Bennett v. United States, No. 6:06-cv-00017-nkm (W.D. Va. July 3, 2007). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED