

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 13-1518**

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CLARENCE D. JOHNSON,

Plaintiff - Appellant,

v.

IRS; N. C. UNEMPLOYMENT; VIRGINIA EMPLOYMENT COMMISSION;  
STATE OF MARYLAND DEPT OF LABOR/LICENSING AND REGULATION DIV  
OF UNEMPLOYMENT INSURANCE,

Defendants - Appellees.

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Appeal from the United States District Court for the Eastern  
District of Virginia, at Alexandria. T. S. Ellis, III, Senior  
District Judge. (1:13-cv-00385-TSE-TRJ)

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Submitted: June 10, 2013

Decided: July 12, 2013

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Before NIEMEYER, KING, and DAVIS, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Clarence D. Johnson, Appellant Pro Se.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Clarence D. Johnson appeals the district court's order dismissing his civil complaint under 28 U.S.C. § 1915(e)(2)(B) (2006). We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Johnson v. IRS, No. 1:13-cv-00385-TSE-TRJ (E.D. Va. Mar. 26, 2013). We deny Johnson's motion for appointment of counsel. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED