

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1861

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

DOUGLAS F. BATCHELOR,

Defendant - Appellant.

Appeal from the United States District Court for the Eastern District of Virginia, at Richmond. John A. Gibney, Jr., District Judge. (3:14-cv-00583-JAG)

Submitted: December 15, 2015

Decided: December 17, 2015

Before GREGORY and FLOYD, Circuit Judges, and DAVIS, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Douglas F. Batchelor, Appellant Pro Se. Robert Joel Branman, Jonathan S. Cohen, Michael Martineau, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C.; Robert P. McIntosh, Assistant United States Attorney, Richmond, Virginia, for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Douglas F. Batchelor appeals the district court's order granting summary judgment to the United States on its action seeking to reduce to judgment Batchelor's unpaid federal income tax liabilities for 2000-2003. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. United States v. Batchelor, No. 3:14-cv-00583-JAG (E.D. Va. June 5, 2015). 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