

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 17-1736

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

WILLIAM L. WALLIS,

Defendant - Appellant.

Appeal from the United States District Court for the Western District of Virginia, at Lynchburg. Norman K. Moon, Senior District Judge. (6:14-cv-00005-NKM-RSB)

Submitted: February 28, 2018

Decided: March 7, 2018

Before GREGORY, Chief Judge, and MOTZ and WYNN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Gary M. Bowman, Roanoke, Virginia, for Appellant. Rick A. Mountcastle, Acting United States Attorney, OFFICE OF THE UNITED STATES ATTORNEY, Roanoke, Virginia; David A. Hubbert, Deputy Assistant Attorney General, Teresa E. McLaughlin, Robert J. Branman, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

William L. Wallis appeals the district court's orders granting partial summary judgment in favor of the Government on its complaint for unpaid individual and trust fund taxes for Wallis and three companies in which he was involved, adopting the recommendation of the magistrate judge and issuing final judgment in the amounts requested by the Government, and denying reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. *United States v. Wallis*, No. 6:14-cv-00005-NKM-RSB (W.D. Va. Feb. 1, 2016; Mar. 8, 2017; May 16, 2017). 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