

**UNPUBLISHED**

**UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT**

---

**No. 19-1747**

---

MELVIN P. WHITE, JR.,

Plaintiff - Appellant,

v.

UNITED STATES INTERNAL REVENUE SERVICE,

Defendant - Appellee.

---

Appeal from the United States District Court for the Eastern District of North Carolina, at Elizabeth City. Louise W. Flanagan, District Judge. (2:19-cv-00009-FL)

---

Submitted: November 21, 2019

Decided: November 25, 2019

---

Before KEENAN and DIAZ, Circuit Judges, and SHEDD, Senior Circuit Judge.

---

Affirmed by unpublished per curiam opinion.

---

Melvin P. White, Jr., Appellant Pro Se. Gilbert Steven Rothenberg, Senior Attorney, Julie Ciamporcero Avetta, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

---

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Melvin P. White, Jr., appeals the district court's order accepting the recommendation of the magistrate judge and dismissing under 28 U.S.C. § 1915(e)(2)(B) (2012) his complaint in which he sought a refund of income taxes and sought relief pursuant to *Bivens v. Six Unknown Named Agents of Fed. Bureau of Narcotics*, 403 U.S. 388 (1971). We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. *White v. U.S. Internal Revenue Serv.*, No. 2:19-cv-00009-FL (E.D.N.C. June 7, 2019). 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*