

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1041

JIMMY JACKSON LITTLE,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the Middle
District of North Carolina, at Durham. James A. Beaty, Jr.,
District Judge. (CA-04-406-1)

Submitted: March 31, 2006

Decided: April 28, 2006

Before WILLIAMS and MICHAEL, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Jimmy Jackson Little, Appellant Pro Se. Laurie Allyn Snyder,
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for
Appellee.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

Jimmy Jackson Little appeals the district court's order dismissing his challenge to the Internal Revenue Service's intent to levy against his property to collect penalties for filing frivolous income tax returns pursuant to 26 U.S.C. § 6702 (2000). We have reviewed the record and find no reversible error. Accordingly, we grant leave to proceed in forma pauperis and affirm for the reasons stated by the district court. See Little v. United States, No. CA-04-406-1 (M.D.N.C. Nov. 5, 2005). 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