

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 07-1359

MARTHA L. JACOBS,

Plaintiff - Appellant,

versus

INTERNAL REVENUE SERVICE,

Defendant - Appellee.

Appeal from the United States District Court for the District of South Carolina, at Florence. Terry L. Wooten, District Judge. (4:06-cv-00599-TLW)

Submitted: July 24, 2007

Decided: July 27, 2007

Before WILKINSON, TRAXLER, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Martha L. Jacobs, Appellant Pro Se. John A. Nolet, Thomas J. Clark, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Martha L. Jacobs appeals from the district court's order adopting the recommendation of the magistrate judge and dismissing her complaint in which she requested that the district court enjoin the Internal Revenue Service from continuing its efforts to collect on a tax liability she disputes and from harassing her. She also sought monetary damages. We have reviewed the record and the district court's opinion and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Jacobs v. IRS, No. 4:06-cv-00599-TLW (D.S.C. Mar. 21, 2007). 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