

UNPUBLISHEDUNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 07-1833

JAMES R. BENNETT,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA, Department of
Treasury, Internal Revenue Service,

Defendant - Appellee.

Appeal from the United States District Court for the Western
District of Virginia, at Lynchburg. Norman K. Moon, District
Judge. (6:06-cv-00017-nkm)

Submitted: January 17, 2008

Decided: January 22, 2008

Before TRAXLER, SHEDD, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

James R. Bennett, Appellant Pro Se. John L. Brownlee, United
States Attorney, Roanoke, Virginia; Charles H. Keen, Patrick J.
Urda, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for
Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James R. Bennett appeals from the district court's order entering judgment in favor of the United States in his action in which he asserted the improper assessment and collection of income taxes. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Bennett v. United States, No. 6:06-cv-00017-nkm (W.D. Va. July 3, 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