

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 10-1456**

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PERCY LEE CLAY; DIANE CLAY,

Plaintiffs - Appellants,

v.

INTERNAL REVENUE SERVICE, Commissioner; UN-NAMED REVENUE  
OFFICERS,

Defendants - Appellees.

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Appeal from the United States District Court for the Middle  
District of North Carolina, at Durham. William L. Osteen, Jr.,  
District Judge. (1:08-cv-00681-WO-PTS)

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Submitted: October 19, 2010

Decided: October 25, 2010

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Before DUNCAN, KEENAN, and WYNN, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Percy Lee Clay and Diane Clay, Appellants Pro Se. Teresa E.  
McLaughlin, Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF  
JUSTICE, Tax Division, Washington, D.C., for Appellees.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Percy Lee Clay and Diane Clay appeal the district court's orders dismissing, for lack of subject matter jurisdiction, their action challenging their federal income tax liability, as well as their motions for reconsideration and recusal. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Clay v. Internal Rev. Serv., No. 1:08-cv-00681-WO-PTS (M.D.N.C. Aug. 19, 2009; Mar. 18, 2010). 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