

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 13-1427**

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RUSSELL F. WALKER,

Plaintiff - Appellant,

v.

SOCIAL SECURITY ADMINISTRATION,

Defendant - Appellee.

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Appeal from the United States District Court for the Middle District of North Carolina, at Greensboro. Catherine C. Eagles, District Judge. (1:09-cv-00811-CCE-JEP)

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Submitted: May 23, 2013

Decided: May 28, 2013

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Before MOTZ and AGEE, Circuit Judges, and HAMILTON, Senior Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Russell F. Walker, Appellant Pro Se. Gill Paul Beck, Sr., Assistant United States Attorney, Greensboro, North Carolina, for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Russell F. Walker appeals the district court's order accepting the recommendation of the magistrate judge and denying relief on Walker's complaint challenging a tax levy assessed against him. We have reviewed the record and find no reversible error. Accordingly, although we grant leave to proceed in forma pauperis, we affirm for the reasons stated by the district court. Walker v. Soc. Sec. Admin., No. 1:09-cv-00811-CCE-JEP (M.D.N.C. Mar. 25, 2013). 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