

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 14-2058

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

JAMES E. MACALPINE,

Defendant - Appellant.

Appeal from the United States District Court for the Western District of North Carolina, at Asheville. Martin K. Reidinger, District Judge. (1:13-cv-00053-MR-DLH)

Submitted: May 21, 2015

Decided: May 26, 2015

Before MOTZ, KING, and WYNN, Circuit Judges.

Dismissed in part and affirmed in part by unpublished per curiam opinion.

James E. MacAlpine, Appellant Pro Se. Anne Magee Tompkins, United States Attorney, Charlotte, North Carolina; Patrick J. Urda, Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James E. MacAlpine appeals from the district court's orders: (1) granting the Government's motion to reduce to judgment assessments for taxes, penalties, and interest with respect to MacAlpine's 1999, 2000, 2002, 2003, 2004, 2005, and 2006 federal income tax liability, and (2) denying his motion to vacate.

Because MacAlpine filed his motion to vacate more than 28 days after entry of judgment, the appeal is untimely as to the April 8, 2014, order granting summary judgment in favor of the Government. See Fed. R. App. P. 4(a)(4)(A)(vi). Accordingly, we dismiss the appeal from that order for lack of jurisdiction. MacAlpine's motion to vacate the district court's order failed to establish any grounds for such relief. Therefore, we affirm the denial of his motion to vacate on the reasoning of the district court. United States v. MacAlpine, No. 1:13-cv-00053-MR-DLH (W.D.N.C. Sept. 29, 2014). 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.

DISMISSED IN PART; AFFIRMED IN PART