

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1598

JESSE G. YATES, III; MELISSA YATES,

Plaintiffs - Appellants,

v.

INTERNAL REVENUE SERVICE; COMMISSIONER OF INTERNAL REVENUE
SERVICE,

Defendants - Appellees.

Appeal from the United States District Court for the Western
District of North Carolina, at Statesville. Richard L.
Voorhees, District Judge. (5:15-cv-00021-RLV)

Submitted: November 17, 2015 Decided: November 19, 2015

Before SHEDD, DUNCAN, and DIAZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Jesse G. Yates, III, Melissa Yates, Appellants Pro Se. Robert
Joel Branman, Joan Iris Oppenheimer, UNITED STATES DEPARTMENT OF
JUSTICE, Tax Division, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Jesse G. Yates, III, and Melissa Yates appeal the district court's order dismissing their civil complaint challenging the Internal Revenue Service's efforts to collect unpaid federal income taxes. We have reviewed the record and find no reversible error. Accordingly, we affirm. 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