

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1992

BRAD R. JOHNSON; ELCI WIJAYANINGSIH,

Plaintiffs - Appellants,

v.

ABBY POPE; ELIZABETH BILETH; WINFORD BARR; THOMAS G. WALKER;
JONATHAN D. CARROLL; UNITED STATES OF AMERICA,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern
District of North Carolina, at Wilmington. Terrence W. Boyle,
District Judge. (7:13-cv-00078-BO)

Submitted: February 25, 2016 Decided: March 8, 2016

Before MOTZ, DUNCAN, and AGEE, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Brad Johnson, Elci Wijayaningsih, Appellants Pro Se. Lee Perla,
Paul Andrew Allulis, Richard Farber, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Brad R. Johnson and Elci Wijayaningsih appeal the district court's order and judgment granting summary judgment to the Appellees and dismissing their 26 U.S.C. § 7422 (2012) action seeking to recover an alleged overpayment of taxes. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Johnson v. Pope, No. 7:13-cv-00078-BO (E.D.N.C. July 31, 2015). 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