

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-2062

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

JAMES CHAPPELL DEW, a/k/a J. Chappell Dew, Jr., a/k/a James
Chappell Dew, Jr., a/k/a James C. Dew, Jr.,

Defendant - Appellant,

and

VERONICA W. DEW; SOUTH CAROLINA DEPARTMENT OF REVENUE,

Defendants.

No. 15-2063

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

VERONICA W. DEW,

Defendant - Appellant,

and

JAMES CHAPPELL DEW, a/k/a J. Chappell Dew, Jr., a/k/a James Chappell Dew, Jr., a/k/a James C. Dew, Jr.; SOUTH CAROLINA DEPARTMENT OF REVENUE,

Defendants.

Appeals from the United States District Court for the District of South Carolina, at Florence. Terry L. Wooten, Chief District Judge. (4:14-cv-00166-TLW)

Submitted: October 25, 2016

Decided: November 10, 2016

Before WILKINSON and NIEMEYER, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

James Chappell Dew, Veronica W. Dew, Appellants Pro Se. Julie Ciamporcero Avetta, Thomas J. Clark, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., John Douglas Barnett, OFFICE OF THE UNITED STATES ATTORNEY, Columbia, South Carolina, for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James and Veronica Dew (Appellants) appeal the district court's order and judgment granting the United States' motion for summary judgment in the United States' action seeking to reduce to judgment Appellants' federal income tax liabilities, and to foreclose the federal tax liens securing those liabilities on Appellants' jointly owned real property. We have reviewed the record and have considered the parties' arguments and discern no reversible error. Accordingly, we grant James Dew's application to proceed in forma pauperis and affirm the district court's amended judgment. United States v. Dew, No. 4:14-cv-00166-TLW (D.S.C. May 19, 2016). 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