

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-2527

DOUGLAS E. LITTLE, Personal Representative for the Estate of
Theodore B. Gould,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA, Commissioner of Internal Revenue
John Koskinen; LORETTA E. LYNCH, Attorney General,

Defendants - Appellees.

Appeal from the United States District Court for the Western
District of Virginia, at Charlottesville. Norman K. Moon, Senior
District Judge. (3:15-cv-00038-NKM)

Submitted: October 28, 2016

Decided: December 16, 2016

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

Affirmed by unpublished per curiam opinion.

Paul M. Donovan, LAROE, WINN, MOERMAN & DONOVAN, Washington, D.C.,
for Appellant. Caroline D. Ciraolo, Acting Assistant Attorney
General, Bridget M. Rowan, Sherra Wong, Tax Division, UNITED STATES
DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Douglas E. Little, as personal representative for the Estate of Theodore B. Gould, appeals from the district court's order dismissing Gould's complaint on the basis of sovereign immunity and res judicata. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Gould v. United States, No. 3:15-cv-00038-NKM (W.D. Va. Nov. 10, 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