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UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 16-1684

DENNIS M. O'HARA,

Petitioner - Appellant,

v.

COMPTROLLER OF MARYLAND; COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondents - Appellees.

Appeal from the United States District Court for the District of Maryland, at Greenbelt. Theodore D. Chuang, District Judge. (8:14-cv-04044-TDC)

Submitted: November 17, 2016 Decided: November 21, 2016

Before GREGORY, Chief Judge, and MOTZ and TRAXLER, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Dennis M. O'Hara, Appellant Pro Se. Michael Joseph Salem, OFFICE OF THE ATTORNEY GENERAL OF MARYLAND, Annapolis, Maryland; Bruce R. Ellisen, Jennifer Marie Rubin, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.

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PER CURIAM:

Dennis M. O'Hara appeals the district court's orders dismissing his petition for writ of mandamus for lack of subject matter jurisdiction and denying reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. O'Hara v. Comptroller of Md., No. 8:14-cv-04044-TDC (D. Md. Nov. 3, 2015 & May 12, 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