

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 16-1824**

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THOMAS W. FURLOW, JR.,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

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Appeal from the United States District Court for the District of Maryland, at Baltimore. James K. Bredar, District Judge. (1:15-cv-01089-JKB)

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Submitted: December 15, 2016

Decided: December 19, 2016

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Before SHEDD, DUNCAN, and AGEE, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Thomas W. Furlow, Jr., Appellant Pro Se. Janet A. Bradley, Thomas J. Clark, Nathaniel S. Pollock, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Thomas W. Furlow, Jr., appeals from the district court's order granting summary judgment in favor of the United States in Furlow's action in which he sought a refund of tax payments, penalties, and interest with respect to his 2009 and 2010 income taxes.\* We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Furlow v. United States, No 1:15-cv-01089-JKB (D. Md. June 15, 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

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\* The Government conceded that Furlow was entitled to a refund for the overpayment of taxes for 2010.