

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 17-1733

BETSY NICHOLSON,

Plaintiff - Appellant,

v.

UNITED STATES; DEPARTMENT OF THE TREASURY; INTERNAL
REVENUE SERVICE,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern District of Virginia, at
Alexandria. Claude M. Hilton, Senior District Judge. (1:16-cv-01531-CMH-TCB)

Submitted: October 19, 2017

Decided: October 23, 2017

Before NIEMEYER, MOTZ, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Betsy Nicholson, Appellant Pro Se. Arthur Thomas Catterall, Richard L. Parker, UNITED
STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C.; Andrew Sun
Han, Assistant United States Attorney, Alexandria, Virginia, for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Betsy Nicholson appeals the district court's order dismissing her complaint in which she sought to enjoin the collection of income taxes, a refund of amounts withheld, and monetary damages. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. *Nicholson v. United States*, No. 1:16-cv-01531-CMH-TCB (E.D. Va. May 30, 2017). 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