

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 17-4549**

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UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

GREGORY S. BOONE,

Defendant - Appellant.

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Appeal from the United States District Court for the District of South Carolina, at Rock Hill. Mary G. Lewis, District Judge. (0:15-cr-00626-MGL-1)

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Submitted: February 22, 2018

Decided: February 26, 2018

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Before TRAXLER and DUNCAN, Circuit Judges, and HAMILTON, Senior Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Daniel C. Leonardi, Assistant Federal Public Defender, OFFICE OF THE FEDERAL PUBLIC DEFENDER, Columbia, South Carolina, for Appellant. Beth Drake, United States Attorney, T. DeWayne Pearson, Assistant United States Attorney, Columbia, South Carolina, for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Gregory S. Boone seeks to appeal his conviction and sentence on the basis that a three-year statute of limitations bars the Government from charging him with the tax offense to which he pled guilty. In response, the Government asserts that Boone failed to preserve any potential statute of limitations defense when he pled guilty and that his appeal is untimely.

We agree that Boone waived his argument regarding the statute of limitations. “[W]hen a defendant pleads guilty, he waives all nonjurisdictional defects in the proceedings conducted prior to entry of the plea.” *United States v. Fitzgerald*, 820 F.3d 107, 110 (4th Cir. 2016). The statute of limitations is not jurisdictional; rather, it is an affirmative defense that may be waived. *United States v. Matzkin*, 14 F.3d 1014, 1017 (4th Cir. 1994). Because Boone did not affirmatively raise his limitations defense in the district court before pleading guilty, any such defense is waived. Accordingly, we affirm. 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*