

UNPUBLISHED

**UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT**

No. 19-2088

MOHAMED SAMEH AHMED,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the Middle District of North Carolina, at Greensboro. Catherine C. Eagles, District Judge. (1:18-cv-00674-CCE-LPA)

Submitted: June 30, 2020

Decided: July 7, 2020

Before WILKINSON and MOTZ, Circuit Judges, and SHEDD, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Mohamed Sameh Ahmed, Appellant Pro Se. Jacob Earl Christensen, Thomas J. Clark, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Mohamed Sameh Ahmed appeals the district court's order dismissing his civil action filed pursuant to 26 U.S.C. § 7433 (2018), as barred by the applicable statute of limitations. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. *Ahmed v. United States*, No. 1:18-cv-00674-CCE-LPA (M.D.N.C. Aug. 5, 2019). 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