

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 00-1153

JOSEPH B. SHUMATE, JR.,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the Western District of Virginia, at Roanoke. James C. Turk, District Judge. (CA-94-448-7)

Submitted: April 13, 2000

Decided: April 20, 2000

Before WIDENER and WILKINS, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Joseph B. Shumate, Jr., Appellant Pro Se. David I. Pincus, Joel L. McElvain, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Joseph B. Shumate, Jr., appeals the district court's orders awarding judgment to the United States on his tax refund suit. Our review of the record discloses no reversible error. Accordingly, we affirm on the reasoning of the district court. See Shumate v. United States, No. CA-94-448-7 (W.D. Va. May 20, Oct. 25, & Dec. 10, 1999). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED