

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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No. 01-1067

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UNITED STATES OF AMERICA,

versus

Plaintiff - Appellee,

JOHN L. SASSCER,

and

Defendant - Appellant,

MABEL G. SASSCER,

Defendant.

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Appeal from the United States District Court for the District of Maryland, at Baltimore. Joseph H. Young, Senior District Judge. (CA-97-3026-Y)

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Submitted: April 27, 2001

Decided: May 3, 2001

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Before LUTTIG and MOTZ, Circuit Judges, and HAMILTON, Senior Circuit Judge.

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Dismissed by unpublished per curiam opinion.

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John L. Sasscer, Appellant Pro Se. John A. Nolet, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Lynne Ann Battaglia, OFFICE OF THE UNITED STATES ATTORNEY, Baltimore, Maryland, for Appellee.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

John L. Sasscer appeals from the district court's order granting summary judgment to the United States with respect to his 1978-1981 and 1983-1989 federal income tax liability. Because the government's action with respect to Sasscer's 1976 and 1977 tax liability is still pending in the district court, we dismiss the appeal for lack of jurisdiction. This court may exercise jurisdiction only over final orders, 28 U.S.C. § 1291 (1994), and certain interlocutory and collateral orders, 28 U.S.C. § 1292 (1994); Fed. R. Civ. P. 54(b); Cohen v. Beneficial Indus. Loan Corp., 337 U.S. 541 (1949). The order here appealed is neither a final order nor an appealable interlocutory or collateral order.

We deny Sasscer's motion for summary judgment and dismiss the appeal as interlocutory. 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.

DISMISSED