

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 02-1550

BARRY E. WILT; BARBARA A. WILT,

Plaintiffs - Appellants,

versus

INTERNAL REVENUE SERVICE; UNITED STATES OF
AMERICA,

Defendants - Appellees.

Appeal from the United States District Court for the Western
District of North Carolina, at Charlotte. Graham C. Mullen, Chief
District Judge. (CV-00-441-3-MN)

Submitted: November 6, 2002

Decided: December 11, 2002

Before WILKINS, TRAXLER, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Barry E. Wilt, Barbara A. Wilt, Appellants Pro Se. Richard Farber,
Anthony Thomas Sheehan, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Barry E. Wilt and Barbara A. Wilt appeal the district court's order dismissing their tax refund suit for lack of jurisdiction. We have reviewed the record and find no reversible error. Under 26 U.S.C. § 7422 (2000), the district court lacked jurisdiction to reconsider the partnership-level determinations upon which the penalties and interest at issue were based. The district court also lacked jurisdiction to abate interest on the underlying deficiency, see 26 U.S.C. §§ 6404(e), (h) (2000), or to award damages, see 26 U.S.C. § 7433 (2000). Accordingly, we affirm. 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