

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 06-2038**

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MARSHALL T. MAYS,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA,

Defendant - Appellee.

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Appeal from the United States District Court for the District of South Carolina, at Columbia. Matthew J. Perry, Jr., Senior District Judge. (3:05-cv-00796)

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Submitted: July 27, 2007

Decided: August 15, 2007

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Before MICHAEL, GREGORY, and SHEDD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Marshall T. Mays, Appellant Pro Se. Teresa Ellen McLaughlin, Patrick J. Urda, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Marshall T. Mays appeals from the district court's order accepting the recommendation of the magistrate judge and granting summary judgment in favor of the government in Mays' action seeking a refund of federal income taxes. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Mays v. United States, No. 3:05-cv-00796 (D.S.C. May 29, 2007). We deny Mays' motions to expedite the appeal, to order the Internal Revenue to "stop its abusive collection procedures," and for 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