

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 07-1417

RICHARD E. SNYDER; MARION B. SNYDER,

Plaintiffs - Appellants,

versus

INTERNAL REVENUE SERVICE,

Defendant - Appellee.

Appeal from the United States District Court for the District of Maryland, at Baltimore. Benson Everett Legg, Chief District Judge. (1:07-cv-00255-BEL)

Submitted: September 13, 2007

Decided: September 18, 2007

Before GREGORY and DUNCAN, Circuit Judges, and WILKINS, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Richard E. Snyder, Marion B. Snyder, Appellants Pro Se. John Schumann, Bethany Buck Hauser, Gregory S. Hrebiniak, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Richard E. Snyder and Marion B. Snyder appeal from the district court's order affirming the bankruptcy court's denial of reconsideration of its order determining on remand that the district court's ruling that the tax assessment made in February 1991 was void, rather than invalid, did not alter the Snyders' overall tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Snyder v. Internal Revenue Serv., No. 1:07-cv-00255-BEL (D. Md. Mar. 8, 2007). 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