

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 12-1577**

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CALVIN G. LATIMER,

Plaintiff - Appellant,

v.

INTERNAL REVENUE SERVICE,

Defendant - Appellee.

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Appeal from the United States District Court for the Western  
District of North Carolina, at Charlotte. Max O. Cogburn, Jr.,  
District Judge. (3:12-cv-00219-MOC-DCK)

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Submitted: July 19, 2012

Decided: July 23, 2012

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Before DUNCAN, AGEE, and WYNN, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Calvin G. Latimer, Appellant Pro Se. Joan Iris Oppenheimer,  
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for  
Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Calvin G. Latimer appeals the district court's order dismissing his complaint against the Internal Revenue Service under 28 U.S.C. § 1915(e)(2)(B) (2006). We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Latimer v. IRS, No. 3:12-cv-00219-MOC-DCK (W.D.N.C. April 10, 2102). We deny Latimer's motions for appointment of counsel and for summary judgment, and 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