

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 14-1143

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

CHARLES J. PAYTON; RUBY PAYTON,

Defendants - Appellants.

Appeal from the United States District Court for the Eastern District of North Carolina, at Greenville. Terrence W. Boyle, District Judge. (4:13-cv-00055-BO)

Submitted: September 23, 2014

Decided: September 25, 2014

Before NIEMEYER and GREGORY, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Charles James Payton and Ruby Payton, Appellants Pro Se. Bruce R. Ellisen, Curtis Clarence Pett, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Charles J. and Ruby Payton appeal the district court's order granting summary judgment in favor of the government in the government's action to reduce Mr. Payton's tax liabilities to judgment, to set aside as fraudulent Mr. Payton's conveyance of his interest in their marital residence to Mrs. Payton, and to foreclose tax liens against the residence and order its sale. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. United States v. Payton, No. 4:13-cv-00055-BO (E.D.N.C. Feb. 3, 2014). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED