

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

**No. 15-1598**

---

JESSE G. YATES, III; MELISSA YATES,  
Plaintiffs - Appellants,

v.

INTERNAL REVENUE SERVICE; COMMISSIONER OF INTERNAL REVENUE  
SERVICE,

Defendants - Appellees.

---

Appeal from the United States District Court for the Western  
District of North Carolina, at Statesville. Richard L.  
Voorhees, District Judge. (5:15-cv-00021-RLV)

---

Submitted: November 17, 2015                      Decided: November 19, 2015

---

Before SHEDD, DUNCAN, and DIAZ, Circuit Judges.

---

Affirmed by unpublished per curiam opinion.

---

Jesse G. Yates, III, Melissa Yates, Appellants Pro Se. Robert  
Joel Branman, Joan Iris Oppenheimer, UNITED STATES DEPARTMENT OF  
JUSTICE, Tax Division, Washington, D.C., for Appellees.

---

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Jesse G. Yates, III, and Melissa Yates appeal the district court's order dismissing their civil complaint challenging the Internal Revenue Service's efforts to collect unpaid federal income taxes. We have reviewed the record and find no reversible error. Accordingly, we affirm. 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