

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-2528

DENNIS W. BAKKE; EILEEN H. BAKKE,

Plaintiffs - Appellants,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the Eastern District of Virginia, at Alexandria. Anthony J. Trenga, District Judge. (1:15-cv-00677-AJT-IDD)

Submitted: October 13, 2016

Decided: October 17, 2016

Before NIEMEYER, DUNCAN, and WYNN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

S. Lloyd Smith, James T. Wilcox, BUCHANAN INGERSOLL & ROONEY, Alexandria, Virginia, for Appellants. Caroline D. Ciruolo, Acting Assistant Attorney General, Robert W. Metzler, Richard Caldarone, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Dana J. Boente, Acting United States Attorney, Alexandria, Virginia, for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Dennis and Eileen Bakke appeal from the district court's order dismissing their tax refund action for lack of jurisdiction and for failure to state a claim. We have reviewed the record and the arguments presented on appeal, and find no reversible error. Accordingly, we affirm the district court's dismissal order. 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