

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 16-1689**

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UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

LEWIS F. CARTER,

Defendant - Appellant.

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Appeal from the United States District Court for the Eastern District of Virginia, at Richmond. M. Hannah Lauck, District Judge. (3:15-cv-00161-MHL)

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Submitted: October 18, 2016

Decided: October 20, 2016

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Before WILKINSON, KING, and FLOYD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Lewis F. Carter, Appellant Pro Se. Karen Grace Gregory, Joan Iris Oppenheimer, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Lewis F. Carter appeals from the district court's orders granting summary judgment in favor of the United States on its action seeking to reduce to judgment Carter's unpaid liabilities for income taxes, penalties, and interest for the years 1997 to 2000, 2002 to 2006, 2008, and 2009, and denying his multiple postjudgment motions. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. United States v. Carter, No. 3:15-cv-00161-MHL (E.D. Va. Dec. 31, 2015; Apr. 29, 2016). 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