

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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No. 97-1171

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In Re: JOSEPH PETER FORST,

Debtor.

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JOSEPH PETER FORST,

Plaintiff - Appellant,

versus

DEPARTMENT OF THE TREASURY, Internal Revenue  
Service,

Defendant - Appellee,

and

THOMAS L. LACKEY,

Party in Interest.

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Appeal from the United States District Court for the District of  
Maryland, at Greenbelt. Peter J. Messitte, District Judge. (CA-  
96-1585-PJM, BK-95-15286)

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Submitted: August 14, 1997

Decided: August 20, 1997

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Before NIEMEYER, Circuit Judge, and BUTZNER and PHILLIPS, Senior  
Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Joseph Peter Forst, Appellant Pro Se. Marion Elizabeth Erickson, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Appellant appeals the district court's order affirming the bankruptcy court's orders dismissing his petition for relief under Chapter 13 of the Bankruptcy Code and denying his motion for reconsideration. We have reviewed the record and the district court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the district court. Forst v. Department of the Treasury, Nos. CA-96-1585-PJM; BK-95-15286 (D. Md. Jan. 9, 1997). 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