

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 99-2580**

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JESSE R. LANCE,

Plaintiff - Appellant,

versus

SOUTH CAROLINA DEPARTMENT OF REVENUE AND TAX-  
ATION; INTERNAL REVENUE SERVICE,

Defendants - Appellees.

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Appeal from the United States District Court for the District of  
South Carolina, at Florence. Solomon Blatt, Jr., Senior District  
Judge. (CA-98-2762-4-08BD)

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Submitted: May 25, 2000

Decided: June 1, 2000

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Before WILLIAMS, MICHAEL, and KING, Circuit Judges.

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Affirmed in part and dismissed in part by unpublished per curiam  
opinion.

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Jesse R. Lance, Appellant Pro Se. Henry Dargan McMaster, TOMPKINS  
& MCMASTER, Columbia, South Carolina; Alice Lizbeth Ronk, Brian P.  
Kaufman, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for  
Appellees.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Jesse Lance seeks to appeal the district court's orders dismissing his civil action and denying his motion for reconsideration. We dismiss the appeal of the final judgment for lack of jurisdiction because Lance's notice of appeal was not timely filed.

Parties are accorded sixty days, if the United States is a party, after entry of the district court's final judgment or order to note an appeal, see Fed. R. App. P. 4(a)(1), unless the district court extends the appeal period under Fed. R. App. P. 4(a)(5) or reopens the appeal period under Fed. R. App. P. 4(a)(6). This appeal period is "mandatory and jurisdictional." Browder v. Director, Dep't of Corrections, 434 U.S. 257, 264 (1978) (quoting United States v. Robinson, 361 U.S. 220, 229 (1960)).

The district court's order was entered on the docket on September 27, 1999. Lance's notice of appeal was filed on November 29, 1999. Because Lance failed to file a timely notice of appeal or to obtain an extension or reopening of the appeal period, we dismiss the appeal of the judgment.

We affirm the district court's denial of Lance's motion for reconsideration on the reasoning of the district court. See Lance v. South Carolina Dep't of Revenue, No. CA-98-2762-4-08BD (D.S.C. Nov. 4, 1999). We grant the South Carolina Department of Revenue and Taxation's motion to file its informal brief out of time. 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 IN PART; DISMISSED IN PART