

UNPUBLISHED
UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

UNITED STATES OF AMERICA,
Plaintiff-Appellee,

v.

ERNEST F. COBLE, JR.,
Defendant-Appellant.

No. 99-4708

UNITED STATES OF AMERICA,
Plaintiff-Appellee,

v.

ERNEST F. COBLE, JR.,
Defendant-Appellant.

No. 99-4713

Appeals from the United States District Court
for the Middle District of North Carolina, at Durham.
Frank W. Bullock, Jr., District Judge.
(CR-99-137)

Submitted: May 31, 2002

Decided: June 20, 2002

Before WILLIAMS, MOTZ, and TRAXLER, Circuit Judges.

Affirmed by unpublished per curiam opinion.

COUNSEL

Ernest F. Coble, Jr., Appellant Pro Se. Harry L. Hobgood, Assistant
United States Attorney, Greensboro, North Carolina, for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

OPINION

PER CURIAM:

In these consolidated appeals, Ernest F. Coble appeals from the district court's order denying his motion to dismiss the indictment and from his conviction of attempting to obstruct and impede the administration of the tax laws, in violation of 26 U.S.C.A. § 7212(a) (West 2002).^{*} We conclude, first, that Coble's motion to dismiss the indictment for lack of subject matter jurisdiction patently is meritless; therefore, the district court properly denied the motion. Second, our review of the record discloses that the evidence presented by the Government — Coble's use of an invalid "comptroller warrant" to discharge his tax liability and to receive a substantial tax refund — was sufficient to sustain Coble's conviction under § 7212(a). *See Glasser v. United States*, 315 U.S. 60, 80 (1942) (providing standard of review); *United States v. Wells*, 163 F.3d 889, 897 (4th Cir. 1998) (defining the elements of a § 7212(a) offense and affirming a conviction under that section). We also have reviewed all of Coble's claims raised in his informal briefs and find them to be without merit. Accordingly, we affirm the denial of Coble's motion to dismiss the indictment and affirm his conviction. In light of this disposition, we also deny Coble's motion entitled "Emergency Petition for Administrative Review." 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

^{*}The facts underlying Coble's conviction are provided in our prior opinion, in which we reversed Coble's sentence and remanded for resentencing. *United States v. Coble*, No. 00-4247 (4th Cir. April 27, 2001) (unpublished).