

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 00-2118

KIMBERLY B. ZIZZI; DOUGLAS J. ZIZZI,

Plaintiffs - Appellants,

versus

UNITED STATES OF AMERICA, Department of Treas-
ury, Internal Revenue Service,

Defendant - Appellee.

Appeal from the United States District Court for the Western Dis-
trict of Virginia, at Lynchburg. Norman K. Moon, District Judge.
(CA-00-9-6)

Submitted: November 30, 2000

Decided: December 8, 2000

Before NIEMEYER, LUTTIG, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Kimberly B. Zizzi, Douglas J. Zizzi, Appellants Pro Se. Teresa
Ellen McLaughlin, Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Kimberly B. Zizzi and Douglas J. Zizzi appeal from the district court's orders dismissing their tax refund suit and denying their motion for reconsideration. Our review of the record and the district court's opinions discloses no reversible error. Accordingly, we affirm on the reasoning of the district court. See Zizzi v. United States, No. CA-00-9-6 (W.D. Va. June 26 & Aug. 8, 2000). 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