

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 03-2088

ROBERT C. JOHNSON,

Plaintiff - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Defendant - Appellee.

Appeal from the United States District Court for the District of South Carolina, at Orangeburg. Patrick Michael Duffy, District Judge. (CA-02-3935-5-23; BK-02-3802-5-22)

Submitted: December 18, 2003

Decided: January 14, 2004

Before LUTTIG, SHEDD, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Robert C. Johnson, Appellant Pro Se. Bruce Raleigh Ellisen, Curtis Clarence Pett, 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Unpublished opinions are not binding precedent in this circuit.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:

Robert C. Johnson appeals from the district court's order adopting the magistrate judge's recommendation to affirm the bankruptcy court's order granting summary judgment in favor of the Internal Revenue Service. Our review of the record and the opinions below discloses no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Johnson v. Commissioner, IRS, Nos. CA-02-3935-5-23; BK-02-3802-5-22 (D.S.C. Aug. 20, 2003). We deny Johnson's motion for an injunction pending appeal and 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