

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 09-2257

STEPHEN F. BUZZELL; KIMBERLY B. BUZZELL,

Plaintiffs - Appellants,

v.

INTERNAL REVENUE SERVICE; ROB RICARDO,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern District of Virginia, at Richmond. Richard L. Williams, Senior District Judge. (3:09-cv-00161-RLW)

Submitted: August 25, 2010

Decided: September 16, 2010

Before NIEMEYER, SHEDD, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Stephen F. Buzzell, Kimberly B. Buzzell, Appellants Pro Se. Anne E. Blaess, Melissa Briggs, Robert William Metzler, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Robert P. McIntosh, Assistant United States Attorney, Richmond, Virginia, for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Stephen F. and Kimberly B. Buzzell appeal from the district court's order dismissing their action against the Internal Revenue Service in which they sought a declaration that their rights were violated and sought to enjoin collection activities and the sale of their real property. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Buzzell v. Internal Revenue Serv., No. 3:09-cv-00161-RLW (E.D. Va. Sept. 2, 2009). We deny the Buzzells' "Motion for Relief in the alternative Motion for Summary Judgment." 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