

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 97-2101**

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GEORGE S. BECK; FRELA D. BECK,

Plaintiffs - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Defendant - Appellee.

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Appeal from the United States District Court for the Western District of North Carolina, at Bryson City. Lacy H. Thornburg, District Judge. (CA-96-308)

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Submitted: October 23, 1997

Decided: November 13, 1997

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Before HAMILTON and WILLIAMS, Circuit Judges, and PHILLIPS, Senior Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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George S. Beck, Frela D. Beck, Appellants Pro Se. David English Carmack, Robert Leslie Baker, Donald Bruce Tobin, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellants appeal from the district court's order dismissing their income tax refund suit. Our review of the record and the district court's order adopting the report and recommendation of the magistrate judge discloses no reversible error. Accordingly, we affirm on the reasoning of the district court. Beck v. Commissioner, IRS, No. CA-96-308 (W.D.N.C. June 25, 1997). 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