

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 23-2215

TIMOTHY BEST,

Plaintiff - Appellant,

v.

DEPARTMENT OF THE TREASURY; INTERNAL REVENUE SERVICE,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern District of North Carolina, at
Greenville. James C. Dever III, District Judge. (4:23-cv-00087-D-RJ)

Submitted: January 30, 2024

Decided: February 5, 2024

Before KING, AGEE, and THACKER, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Timothy Dean Best, Appellant Pro Se.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Timothy Dean Best appeals the district court's order denying his motion to vacate its prior order and judgment adopting the recommendation of the magistrate judge and dismissing his civil action for failure to state a claim on which relief can be granted. We have reviewed the record and find no reversible error. Accordingly, we affirm the district court's order. *Best v. Dep't of the Treasury*, No. 4:23-cv-00087-D-RJ (E.D.N.C. Nov. 1, 2023). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED