

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 26-1109**

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ESHAWN K. SCIPIO, a/k/a Eshawn Jessica Scipio,

Plaintiff - Appellant,

v.

THE UNITED STATES DEPARTMENT OF THE TREASURY; SCOTT BESSENT, Secretary of the Treasury, in his individual and official capacity; THE UNITED STATES INTERNAL REVENUE SERVICE; DANNY WERFEL, Commissioner of Internal Revenue Service, in his individual and official capacity; THE PENNSYLVANIA DEPARTMENT OF REVENUE; PAT BROWNE, Secretary of Revenue, in his official and individual capacity; DREW SVITKO, Executive Director, in his individual and official capacity, PENNSYLVANIA STATE LOTTERY,

Defendants - Appellees.

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Appeal from the United States District Court for the District of South Carolina, at Florence.  
Joseph Dawson, III, District Judge. (4:25-cv-05133-JD)

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Submitted: May 21, 2026

Decided: May 27, 2026

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Before AGEE and THACKER, Circuit Judges, and TRAXLER, Senior Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Eshawn Jessica Scipio, Appellant Pro Se.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Eshawn Jessica Scipio appeals the district court's order accepting the recommendation of the magistrate judge and dismissing without prejudice her civil complaint for lack of subject matter jurisdiction. The magistrate judge thoroughly and liberally reviewed Scipio's complaint and identified any possible causes of action that her allegations could establish before determining that her claims were barred for various reasons, primarily including principles of sovereign immunity. The district court reviewed Scipio's objections to this recommendation before overruling them and adopting the magistrate judge's findings. We have reviewed the record and find no reversible error. Accordingly, we affirm the district court's order accepting this recommendation. *Scipio v. U.S. Dep't of Treasury*, No. 4:25-cv-05133-JD (D.S.C. Jan. 7, 2026). 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*