

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 10-1866

DOUGLAS PAUL MARCELLO,

Plaintiff - Appellant,

v.

INTERNAL REVENUE SERVICE,

Defendant - Appellee,

v.

JOHN MARCELLO,

Third Party Defendant.

Appeal from the United States District Court for the District of Maryland, at Baltimore. Richard D. Bennett, District Judge. (1:08-cv-02796-RDB)

Submitted: February 28, 2011

Decided: March 4, 2011

Before TRAXLER, Chief Judge, and KING and DIAZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Douglas Paul Marcello, Appellant Pro Se. Geoffrey John Klimas, Kathleen E. Lyon, Kenneth W. Rosenberg, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Douglas Marcello appeals the district court's orders dismissing his complaint against the Internal Revenue Service for failure to exhaust administrative remedies, upholding the Commissioner's assessment of a trust fund recovery penalty against him, and reducing the assessment to judgment. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Marcello v. Internal Rev. Serv., No. 1:08-cv-02796-RDB (D. Md. Apr. 21, May 3 & Nov. 12, 2010). 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