UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 24-1397

KEITH ROBERTSON,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the District of Maryland, at Baltimore. Julie R. Rubin, District Judge. (1:22-cv-02007-JRR)

Submitted: May 15, 2025 Decided: May 19, 2025

Before NIEMEYER and HEYTENS, Circuit Judges, and KEENAN, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Keith Robertson, Appellant Pro Se. Bruce R. Ellisen, Bethany B. Hauser, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Keith Robertson appeals the district court's orders granting summary judgment in favor of the United States and denying his motions for reconsideration in his action claiming unlawful tax collection activity. We have reviewed the record and find no reversible error. As the district court correctly determined, Robertson's tax debt for the 2007 tax year was not dischargeable in bankruptcy, *see* 11 U.S.C. § 523(a)(1)(B)(i), and the limitations period for collecting this debt had not expired at the time his overpayment of Maryland state taxes was remitted to the Internal Revenue Service to be applied to his outstanding balance for 2007, *see* 26 U.S.C. § 6503(h).

Accordingly, we affirm the district court's orders. *Robertson v. United States*, No. 1:22-cv-02007-JRR (D. Md. Sept. 18, 2023, Apr. 12, 2024, & Apr. 25, 2024). 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