**UNPUBLISHED**

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

---

**No. 26-1774**

---

TIMOTHY JAMES BELL,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

---

Appeal from the United States District Court for the Eastern District of Virginia, at Norfolk. Elizabeth W. Hanes, District Judge. (2:24-cv-00701-EWH-DEM)

---

Submitted: October 15, 2026 Decided: October 20, 2026

---

Before WILKINSON, WYNN, and HARRIS, Circuit Judges.

---

Affirmed by unpublished per curiam opinion.

---

Timothy James Bell, Appellant Pro Se. Robert Joel Branman, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

---

Unpublished opinions are not binding precedent in this circuit.

AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

PER CURIAM:

Timothy James Bell appeals the district court's orders granting the United States' motion to dismiss and denying Bell's motion to alter or amend the judgment. We have reviewed the record and find no reversible error. Accordingly, we affirm the district court's orders. *Bell v. United States*, No. 2:24-cv-00701-EWH-DEM (E.D. Va. Aug. 22, 2025; June 5, 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*