FILED

UNITED STATES COURT OF APPEALS FIFTH CIRCUIT

January 26, 2004

Charles R. Fulbruge III Clerk

No. 03-30388

ANTHONY L. GLOVER,

Plaintiff-Appellant,

versus

THE UNITED STATES OF AMERICA and DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE

Defendants-Appellees.

Appeal from the United States District Court For the Eastern District of Louisiana USDC No. 01-CV-3813

Before JOLLY, HIGGINBOTHAM, and DeMOSS, Circuit Judges.

PER CURIAM:*

AFFIRMED. See 5th Cir. Rule 47.6.

 $^{^{*}}$ Pursuant to 5th CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5th Cir. R. 47.5.4.