

**UNPUBLISHED****UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT**

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**No. 21-1195**

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LINDA JOLLY,

Plaintiff - Appellant,

v.

CARMELITA WHITE, Department of the Treasury Internal Revenue Service;  
DANIEL EVERETT, Maryland State Officer,

Defendants - Appellees.

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Appeal from the United States District Court for the District of Maryland, at Baltimore.  
Catherine C. Blake, Senior District Judge. (1:20-cv-02505-CCB)

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Submitted: August 24, 2021

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Decided: August 26, 2021

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Before NIEMEYER and HARRIS, Circuit Judges, and SHEDD, Senior Circuit Judge.

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Dismissed by unpublished per curiam opinion.

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Linda Jolly, Appellant Pro Se.

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Unpublished opinions are not binding precedent in this circuit.

## PER CURIAM:

Linda Jolly seeks to appeal the district court's order dismissing her complaint for failure to state a claim. We dismiss the appeal for lack of jurisdiction because the notice of appeal was not timely filed.

In civil cases, parties have 30 days after the entry of the district court's final judgment or order to note an appeal, Fed. R. App. P. 4(a)(1)(A), unless the district court extends the appeal period under Fed. R. App. P. 4(a)(5) or reopens the appeal period under Fed. R. App. P. 4(a)(6). “[T]he timely filing of a notice of appeal in a civil case is a jurisdictional requirement.” *Bowles v. Russell*, 551 U.S. 205, 214 (2007).

The district court entered its order on September 29, 2020. Jolly filed the notice of appeal on February 17, 2021. Because Jolly failed to file a timely notice of appeal or to obtain an extension or reopening of the appeal period, we dismiss the appeal.

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.

*DISMISSED*

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MARYLAND**

LINDA JOLLY,

Plaintiff,

v.

Civil Action No.: CCB-20-2505

CARMELITA WHITE,  
DANIEL EVERETT,

Defendants.

**ORDER**

On September 9, 2020, this court issued an order directing plaintiff Linda Jolly to supplement the above-entitled complaint and advising her that this court does not operate as an investigative agency. ECF No. 3. Specifically, Ms. Jolly was directed to provide details to support her claim that UNAX laws (26 U.S.C. §7431), which permit an award of civil damages for the unauthorized disclosure of tax returns, were violated by defendants Carmelita White and Daniel Everett. Those details were to include the dates and asserted purpose of each alleged unauthorized disclosure. *Id.*

On September 24, 2020, Ms. Jolly filed correspondence addressed to Chief Judge Bredar in response to this court's September 9, 2020 order. ECF No. 4. The letter reiterates Ms. Jolly's request for this court to investigate her claims and states that if the claims are not investigated, this court is essentially endorsing illegal conduct. *Id.* Ms. Jolly repeats the assertions made in her original pleading that she is an IRS employee who is being harassed by the defendants without just cause. *Id.* She also attaches several letters she has received from various agencies including the Maryland Governor's office, the Baltimore County Ethics Commission, the ACLU, and the Maryland State Police, that indicate either there has been an investigation into her claims and there

no evidence was found to support them; or that the organization does not handle the type of complaints Ms. Jolly is attempting to lodge. ECF 4 at 3-14.

The information requested from Ms. Jolly is not included in the materials filed. Her UNAX claim, or any other federal claim, remains a generalized allegation without the requested factual support. Although a complaint need not contain detailed allegations, the facts alleged must be enough to raise a right to relief above the speculative level and require “more than labels and conclusions,” as “courts are not bound to accept as true a legal conclusion couched as a factual allegation.” *Bell Atlantic Corp. v. Twombly*, 550 U.S. 544, 555 (2007) (internal quotation marks omitted). The complaint must contain “enough facts to state a claim to relief that is plausible on its face.” *Id.* at 570. Ms. Jolly’s complaint does not satisfy this minimum pleading standard and must be dismissed.

Accordingly, it is this 29<sup>th</sup> day of September, 2020, by the United States District Court for the District of Maryland, hereby ORDERED that:

1. The complaint IS DISMISSED for failure to state a claim;
2. The Clerk SHALL PROVIDE a copy of this Order to Plaintiff; and
3. The Clerk SHALL CLOSE this case.

/S/  
Catherine C. Blake  
United States District Judge

**Additional material  
from this filing is  
available in the  
Clerk's Office.**