

NOTE: This disposition is nonprecedential.

**United States Court of Appeals
for the Federal Circuit**

SCOTT R. MARTIN,
Plaintiff-Appellant,

v.

UNITED STATES,
Defendant-Appellee.

2013-5023

Appeal from the United States Court of Federal
Claims in No. 11-CV-0781, Judge James F. Merow.

Decided: July 17, 2013

SCOTT R. MARTIN, of Reno, Nevada, pro se.

CURTIS C. PETT, Attorney, Tax Division, United States
Department of Justice, of Washington, DC, for defendant-
appellee. With him on the brief were KATHRYN KENEALLY,
Assistant Attorney General, and KENNETH L. GREENE,
Attorney.

Before NEWMAN, REYNA, and TARANTO,
Circuit Judges.

PER CURIAM.

Mr. Scott R. Martin seeks enforcement of a claim of \$4,250,000 in damages against the United States for alleged breach of an implied contract. For reasons stated by the Court of Federal Claims, we affirm the dismissal of Mr. Martin's claim for failure to state a claim pursuant to Rule 12(b)(6) of the Court of Federal Claims.

AFFIRMED