

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

**No. 10-1018**

---

HENRY R. LINK,

Petitioner - Appellant,

v.

INTERNAL REVENUE SERVICE,

Respondent - Appellee.

---

Appeal from the United States Tax Court.  
(Tax Ct. No. 10011-08L)

---

Submitted: August 26, 2010

Decided: August 31, 2010

---

Before KING and DUNCAN, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

---

Affirmed by unpublished per curiam opinion.

---

Henry R. Link, Petitioner Pro Se. Richard Farber, John DiCicco,  
John A. Nolet, UNITED STATES DEPARTMENT OF JUSTICE, Washington,  
D.C.; Michael T. Sargent, William J. Wilkins, INTERNAL REVENUE  
SERVICE, Washington, D.C., for Respondent.

---

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Henry R. Link appeals the tax court's orders: (1) sustaining the Commissioner's proposed use of a levy to collect Link's unpaid federal income tax liability for the years 1998-2002; and (2) denying his motion to vacate. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Link v. IRS, Tax Ct. No. 10011-08L (U.S. Tax Ct. Sept. 9, 2009). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED