

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 10-1273

ESTATE OF MARY V. ALLISON, Donor, Deceased; DANIEL B.
ALLISON, II, former attorney of record for the Estate of
Mary V. Allison, Donor, Deceased,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. Nos. 00-247; 00-714)

Submitted: November 30, 2010

Decided: December 3, 2010

Before WILKINSON, KEENAN, and WYNN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Daniel B. Allison, II, Appellant Pro Se. Curtis Clarence Pett,
Bruce R. Ellisen, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Daniel B. Allison, II, individually and as the administrator of the Estate of Mary V. Allison, appeals from the tax court's orders imposing sanctions on him and upholding the Commissioner's determination of a deficiency in the estate's gift tax. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Estate of Mary V. Allison v. Comm'r of IRS, Nos. 00-247; 00-714 (U.S.T.C. Feb. 12, 2009 & Dec. 1, 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