

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-1229**

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LARRY J. AUSTIN,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 28393-09)

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Submitted: October 30, 2015

Decided: January 12, 2016

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Before MOTZ, GREGORY, and THACKER, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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John Edward Williams, LAW OFFICES OF JOHN EDWARD WILLIAMS,  
Alexandria, Virginia, for Appellant. Caroline D. Ciruolo,  
Acting Assistant Attorney General, Joan I. Oppenheimer, Melissa  
Briggs, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE,  
Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Larry J. Austin appeals from the tax court's orders: (1) denying his motion for litigation and administrative costs pursuant to 26 U.S.C. § 7430 (2012), and (2) denying his motion to reopen discovery. We have reviewed the materials before the court, including the parties' briefs and the tax court's opinions, and we find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Austin v. Comm'r of Internal Revenue, Tax Ct. No. 28393-09 (U.S. Tax Ct. Dec. 14, 2014; Dec. 17, 2014). 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.

AFFIRMED