## UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

## No. 16-1994

BRIAN B. CLYBURN,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 7060-15)

Submitted: January 31, 2017 Decided: February 2, 2017

Before WILKINSON, KEENAN, and THACKER, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Brian B. Clyburn, Appellant Pro Se. Melissa Briggs, Teresa E. McLaughlin, Gilbert Steven Rothenberg, Senior Attorney, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; William J. Wilkins, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Brian B. Clyburn appeals the tax court's orders dismissing his petition for failure to prosecute. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. <u>Clyburn v. Comm'r</u>, Tax Ct. No. 7060-15 (U.S. Tax Ct. May 26, 2016). 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