

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 17-1246

ALVIN SHELDON KANOFSKY,

Petitioner – Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. Nos. 18162-15; 18163-15; 18182-15)

Submitted: July 20, 2017

Decided: July 24, 2017

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

Dismissed by unpublished per curiam opinion.

Alvin Sheldon Kanofsky, Appellant Pro Se. Gilbert Steven Rothenberg, Senior Attorney, Paul Andrew Allulis, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Olivia H. Rembach, Amy Dyar Seals, INTERNAL REVENUE SERVICE, Greensboro, North Carolina; William J. Wilkins, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Alvin Sheldon Kanofsky appeals the tax court's order upholding the Commissioner's notices of deficiency with respect to his 2008, 2009, and 2010 income tax liability and assessing penalties. The Commissioner has moved to dismiss the appeal for improper venue. We have reviewed the record and conclude that venue does not lie in this Circuit. *See* 28 U.S.C. § 7482(b)(1) (2012). Additionally, we find that transfer of venue to the Third Circuit is not in the interest of justice. *See Sorcia v. Holder*, 643 F.3d 117, 122-23 (4th Cir. 2011) (declining to transfer case under 28 U.S.C. § 1631 [(2012)] due, in part, to "weakness of [the appellant's] argument on the merits"). Accordingly, we dismiss the appeal. 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.

DISMISSED