## UNPUBLISHED

## UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

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<u>.</u>	No. 17-1957	
MELVYN DUANE SALTER,		
Petitioner - Ap	opellant,	
v.		
COMMISSIONER OF INTERNAL	L REVENUE,	
Respondent - A	Appellee.	
-	_	
Appeal from the United States Tax	Court. (Tax Ct. No.	021045-15L)
Submitted: October 19, 2017		Decided: October 20, 2017
Before NIEMEYER, MOTZ, and I	KING, Circuit Judges	S.
Dismissed by unpublished per curia	am opinion.	
Melvyn Duane Salter, Appellant Pr SERVICE, Washington, D.C.; Gil Wollitzer, Tax Division, UNITED D.C., for Appellee.	lbert Steven Rothenb	berg, Senior Attorney, Rachel Ida
Unpublished opinions are not bindi	ing precedent in this	circuit.

## PER CURIAM:

Melvyn Duane Salter seeks to appeal from the tax court's order sustaining the Commissioner's determination concerning collection action with respect to Salter's 2009 and 2010 federal income tax liability. The Commissioner has moved to dismiss the appeal. We dismiss the appeal for lack of jurisdiction because the notice of appeal was not timely filed.

A notice of appeal from a decision of the tax court must be filed within 90 days after the decision is entered. 26 U.S.C. § 7483 (2012). The timely filing of a notice of appeal is a jurisdictional requirement. *Bowles v. Russell*, 551 U.S. 205, 213–14 (2007); *Spencer Med. Assocs. v. Comm'r*, 155 F.3d 268, 269 (4th Cir. 1998). The tax court's order was entered on the docket on November 2, 2016. Salter filed his notice of appeal on August 8, 2017. Because Salter failed to file a timely notice of appeal, and because this jurisdictional appeal period is not subject to equitable tolling, *see Bowles*, 551 U.S. at 214, 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**