

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 17-1995**

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DOUGLAS STAUFFER BELL; NANCY CLARK BELL,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 001973-10L)

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Submitted: January 18, 2018

Decided: January 22, 2018

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Before GREGORY, Chief Judge, and SHEDD and HARRIS, Circuit Judges.

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Dismissed by unpublished per curiam opinion.

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Douglas Stauffer Bell, Nancy Clark Bell, Appellants Pro Se. Kathleen E. Lyon, 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Unpublished opinions are not binding precedent in this circuit.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:

Douglas Stauffer Bell and Nancy Clark Bell seek to appeal the tax court's order dismissing in part, and remanding in part to the Internal Revenue Service Office of Appeals, their petition in the underlying collection due process proceeding. This court may exercise jurisdiction only over final orders, 28 U.S.C. § 1291 (2012), and certain interlocutory and collateral orders, 28 U.S.C. § 1292 (2012); Fed. R. Civ. P. 54(b); *Cohen v. Beneficial Indus. Loan Corp.*, 337 U.S. 541, 545-46 (1949). The order the Bells seek to appeal is neither a final order nor an appealable interlocutory or collateral order. Accordingly, we grant the Commissioner's motion to dismiss the appeal for lack of jurisdiction. 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*