

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 23-1062

NNABUGWU EZE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 21425-19)

Submitted: October 19, 2023

Decided: October 23, 2023

Before KING and WYNN, Circuit Judges, and TRAXLER, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Nnabugwu Eze, Appellant Pro Se. Janet A. Bradley, Joan Iris Oppenheimer, U.S.
DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Nnabugwu Eze appeals the tax court's orders upholding the Commissioner's determination of a deficiency and an addition to tax with respect to Eze's 2015 and 2016 federal income tax liability and denying Eze's motion to vacate. We have reviewed the record and the tax court's decisions and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Eze v. Comm'r of Internal Revenue*, No. 21425-19 (U.S.T.C. Oct. 12, 2022; Nov. 3, 2022). 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