

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1598

WILLIAM REESE,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 1174-05L)

Submitted: September 28, 2006

Decided: October 4, 2006

Before NIEMEYER, TRAXLER, and SHEDD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

William Reese, Appellant Pro Se. Eileen J. O'CONNOR Assistant Attorney General, Richard Farber, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Donald L. Korb, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

William Reese appeals the tax court's order granting summary judgment and allowing the Commissioner of Internal Revenue to proceed with its collection of Reese's tax liabilities for the 1988 to 1992 tax years. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Reese v. Comm'r of Internal Revenue, No. 1174-05L (U.S.T.C. Feb. 9, 2006). We deny Reese's motion to vacate our order allowing the Commissioner additional time to file an informal brief. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED