

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 08-1730**

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DENNIS NEVES,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 6523-07L)

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Submitted: November 20, 2008                      Decided: November 25, 2008

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Before MOTZ and GREGORY, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Dennis Neves, Appellant Pro Se. Bruce R. Ellisen, Richard L.  
Parker, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.,  
Donald L. Korb, INTERNAL REVENUE SERVICE, Washington, D.C., for  
Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Dennis Neves appeals from the tax court's orders upholding the Commissioner's proposed collection activities with respect to Neves' tax liability for the 1997 and 1998 tax years, and denying his motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Neves v. Comm'r, IRS, Tax Ct. No. 6523-07L (U.S. Tax Ct. May 7, 2008 & June 10, 2008). 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