

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 08-1730

DENNIS NEVES,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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

Submitted: November 20, 2008

Decided: November 25, 2008

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

Affirmed by unpublished per curiam opinion.

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.

Unpublished opinions are not binding precedent in this circuit.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