

**UNPUBLISHED**UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

**No. 09-2003**

---

C. MICHAEL WILLOCK; GWENDOLYN E. WILLOCK,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

---

Appeal from the United States Tax Court.  
(Tax Ct. No. 07-22391)

---

Submitted: February 25, 2010

Decided: March 2, 2010

---

Before DUNCAN and AGEE, Circuit Judges, and HAMILTON, Senior Circuit Judge.

---

Affirmed by unpublished per curiam opinion.

---

C. Michael Willock, Gwendolyn E. Willock, Appellants Pro Se.  
Jonathan S. Cohen, John Schumann, UNITED STATES DEPARTMENT OF  
JUSTICE, Washington, D.C., for Appellee.

---

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

C. Michael Willock and Gwendolyn E. Willock appeal the tax court's order sustaining the Commissioner's issuance of a notice of federal tax lien with respect to the Willocks' 2001 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Willock v. Comm'r, Tax Ct. No. 07-22391 (U.S.T.C. Aug. 14, 2009). 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