

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 11-1522

DAVID C. DIEMER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (13123-10L)

Submitted: September 29, 2011

Decided: October 4, 2011

Before KING, GREGORY, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

David C. Diemer, Appellant Pro Se. Gilbert Steven Rothenberg, Deputy Assistant Attorney General, Robert William Metzler, Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

David C. Diemer appeals the tax court's order sustaining the Commissioner's collection determination and imposing sanctions pursuant to I.R.C. § 6673 (2006). We have reviewed the record and the tax's court opinion and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Diemer v. Comm'r of Internal Revenue, Tax Ct. No. 13123-10L (U.S. Tax Ct. Feb. 16, 2011). 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