

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 12-1792

WELBON A. DELON; BARBARA ANN DELON,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Court No. 6525-10L)

Submitted: November 20, 2012 Decided: November 26, 2012

Before TRAXLER, Chief Judge, and SHEDD and FLOYD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Welbon A. Delon, Barbara Ann DeLon, Appellants Pro Se. Janet A. Bradley, Francesca Ugolini Tamami, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Welbon A. Delon and Barbara Ann Delon appeal the tax court's order sustaining the Commissioner's proposed collection activity, and denying their 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 Delon v. Comm'r of Internal Revenue, Tax Ct. No. 6525-10L (U.S. Tax Ct. Mar. 26, 2012). 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