

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 14-1470

JEROME JULIUS BROWN, SR.,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 028061-13)

Submitted: October 9, 2014

Decided: October 20, 2014

Before WILKINSON, NIEMEYER, and SHEDD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Jerome Julius Brown, Sr., Appellant Pro Se. Michael J. Haungs,
Laurie Allyn Snyder, Tax Division, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Jerome Julius Brown, Sr. appeals the tax court's order dismissing his case for lack of jurisdiction. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Brown v. Comm'r, No. 028061-13 (U.S.T.C. Apr. 17, 2014). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED