

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 14-1656

MICHAEL EUGENE MOUNTS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 1252-14L)

Submitted: November 18, 2014

Decided: November 20, 2014

Before NIEMEYER, MOTZ, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Michael Eugene Mounts, Appellant Pro Se. Gilbert Steven
Rothenberg, Deputy Assistant Attorney General, Robert Joel
Branman, Robert William Metzler, UNITED STATES DEPARTMENT OF
JUSTICE, Tax Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Michael Eugene Mounts appeals from the tax court's order dismissing as untimely his petition for redetermination of a deficiency with respect to his 2007 and 2008 income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Mounts v. Comm'r of Internal Revenue, T.C. No. 1252-14L (U.S.T.C. Apr. 4, 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