

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1003

DORA E. CAUDLE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 18735-13L)

Submitted: May 19, 2015

Decided: May 21, 2015

Before NIEMEYER and HARRIS, Circuit Judges, and DAVIS, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Dora E. Caudle, Appellant Pro Se. Robert Joel Branman, Bruce R.
Ellisen, U. S. DEPARTMENT OF JUSTICE, Washington, DC; William J.
Wilkins, INTERNAL REVENUE SERVICE, Washington, DC, for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Dora Caudle appeals from the tax court's order upholding the Commissioner of Internal Revenue's proposed levy action with respect to her 2005 and 2006 income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Caudle v. Comm'r of Internal Revenue, No. 18735-13L (U.S.T.C. Oct. 2, 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