

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1245

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

GERARD O'SHEA; KATHNELL O'SHEA; ALL ABOUT BEAUTY TRUST, Astrid
N. Dilullio, Trustee (Astrid N. Dilullio dismissed from this
matter pursuant to the Court's Order entered 05/30/2013)
Gerard O'Shea and Kathnell O'Shea Trustees,

Defendants - Appellants,

and

KIM J. O'SHEA; GENESIS TRUST, Gerard O'Shea and Kathnell
O'Shea, Trustees; GAND K TRUST, Gerard O'Shea, Kathnell
O'Shea, and Kim J. O'Shea, Trustees,

Defendants.

Appeal from the United States District Court for the Southern
District of West Virginia, at Beckley. Irene C. Berger, District
Judge. (5:12-cv-04075)

Submitted: July 23, 2015

Decided: July 27, 2015

Before NIEMEYER and KING, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Gerard O'Shea, Kathnell O'Shea, Appellants Pro Se. Marion Elizabeth Erickson, Robert William Metzler, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Gerard and Kathnell O'Shea and All About Beauty Trust appeal from the district court's orders reducing to judgment the Commissioner of Internal Revenue's tax assessments against each of them for unpaid tax liabilities for the 2002, 2003, and 2004 tax years. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. United States v. O'Shea, No. 5:12-cv-04075 (S.D.W. Va. Feb. 20, 24, & 27, 2015). 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