

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1778

ALVIN SHELDON KANOFSKY,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 022008-13L)

Submitted: November 19, 2015

Decided: November 23, 2015

Before NIEMEYER, KING, and HARRIS, Circuit Judges.

Dismissed by unpublished per curiam opinion.

Alvin Sheldon Kanofsky, Appellant Pro Se. Michael J. Haungs,
Supervisory Attorney, John Schumann, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Alvin Sheldon Kanofsky appeals the tax court's order upholding the Commissioner's notice of federal tax lien to collect his unpaid income tax liabilities for the 2006 and 2007 tax years and imposing a penalty upon Kanofsky for raising frivolous arguments for the purpose of delay. The Commissioner has moved to dismiss the appeal for improper venue. We have reviewed the record and conclude that venue does not lie in this Circuit. See 28 U.S.C. § 7482(b)(1) (2012). Additionally, we find that transfer of venue to the Third Circuit is not in the interest of justice. See Sorcia v. Holder, 643 F.3d 117, 122-23 (4th Cir. 2011) (declining to transfer case under 28 U.S.C. § 1631 [(2012)] due, in part, to "weakness of [the appellant's] argument on the merits"). Accordingly, we dismiss the appeal. 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.

DISMISSED