## UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

## No. 15-1967

CHADWICK DAVID MYERS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 30321-13L)

Submitted: January 14, 2016 Decided: January 19, 2016

Before AGEE, WYNN, and FLOYD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Chadwick David Myers, Appellant Pro Se. Michael J. Haungs, Supervisory Attorney, Marion Elizabeth Erickson, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Chadwick David Myers appeals from the tax court's order upholding the Commissioner of Internal Revenue's proposed levy action with respect to his income tax liability for the tax years 2003 through 2009, and imposing a penalty against Myers for making frivolous arguments, 26 U.S.C. § 6673 (2012). We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. <u>Myers v. Comm'r of Internal Revenue</u>, No. 30321-13L (U.S.T.C. May 28, 2015). We deny the Commissioner's motions to strike Myers' brief and for sanctions. 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