

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-2020**

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CURTIS E. LEYSHON,

Petitioner - Appellant,

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v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 020983-13)

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Submitted: May 18, 2016

Decided: May 20, 2016

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Before SHEDD, DIAZ, and HARRIS, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Curtis Edward Leyshon, Appellant Pro Se. Caroline D. Ciruolo, Acting Assistant Attorney General, Bridget M. Rowan, Clint A. Carpenter, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Olivia H. Rembach, Amy Dyar Seals, INTERNAL REVENUE SERVICE, Greensboro, North Carolina, for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Curtis E. Leyshon appeals the tax court's order sustaining the Commissioner's assessment of a deficiency and penalty with respect to his 2010 federal income tax liability and imposing a penalty pursuant to 26 U.S.C. § 6673(a)(1) (2012). We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Leyshon v. Comm'r of Internal Revenue, Tax Ct. No. 020983-13 (U.S. Tax Ct. June 5, 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