

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-2101

VALERY CHOUTOU POUEMI,

Petitioner - Appellant,

and

SANDRINE ATEMEKENG,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 001810-13)

Submitted: February 23, 2016

Decided: February 25, 2016

Before MOTZ and GREGORY, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Valery Choutou Pouemi, Appellant Pro Se. Gilbert Steven Rothenberg, Senior Attorney, Julie Ciamporcero Avetta, Francesca Ugolini, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C.; Mark A. Bond, Susan T. Mosley, Larry R. Pounders, Jr., William J. Wilkins, INTERNAL REVENUE SERVICE,

Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Valery Choutou Pouemi appeals the tax court's order sustaining the Commissioner's determination of a deficiency with respect to Pouemi's 2009 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Pouemi v. Comm'r, Tax Ct. No. 001810-13 (U.S. Tax Ct. Aug. 26, 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