

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 16-2326**

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JESSE G. YATES, III; MELISSA LONG YATES,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 16473-15L)

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Submitted: March 30, 2017

Decided: April 3, 2017

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Before TRAXLER and WYNN, Circuit Judges, and HAMILTON, Senior Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Jesse G. Yates, III, Melissa Long Yates, Appellants Pro Se. Jacob Earl Christensen,  
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

## PER CURIAM:

Jesse G. Yates, III, and Melissa Long Yates appeal the tax court's order granting summary judgment in favor of the Commissioner and sustaining the Commissioner's collection action with respect to their 2006 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. *Yates v. Comm'r of IRS*, No. 16473-15L (U.S. Tax Ct. Aug. 15, 2016). 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*