**UNPUBLISHED**

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

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**No. 17-1957**

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MELVYN DUANE SALTER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  (Tax Ct. No. 021045-15L)

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Submitted:  October 19, 2017                          Decided:  October 20, 2017

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Before NIEMEYER, MOTZ, and KING, Circuit Judges.

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Dismissed by unpublished per curiam opinion.

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Melvyn Duane Salter, Appellant Pro Se..  William McCann Paul, INTERNAL REVENUE
SERVICE, Washington, D.C.; Gilbert Steven Rothenberg, Senior Attorney, Rachel Ida
Wollitzer, Tax Division, 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Unpublished opinions are not binding precedent in this circuit.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:

Melvyn Duane Salter seeks to appeal from the tax court's order sustaining the Commissioner's determination concerning collection action with respect to Salter's 2009 and 2010 federal income tax liability.  The Commissioner has moved to dismiss the appeal. We dismiss the appeal for lack of jurisdiction because the notice of appeal was not timely filed.

A notice of appeal from a decision of the tax court must be filed within 90 days after the decision is entered. 26 U.S.C. § 7483 (2012).  The timely filing of a notice of appeal is a jurisdictional requirement.  *Bowles v. Russell*, 551 U.S. 205, 213–14 (2007); *Spencer Med. Assocs. v. Comm'r*, 155 F.3d 268, 269 (4th Cir. 1998).  The tax court's order was entered on the docket on November 2, 2016.  Salter filed his notice of appeal on August 8, 2017.  Because Salter failed to file a timely notice of appeal, and because this jurisdictional appeal period is not subject to equitable tolling, *see Bowles*, 551 U.S. at 214, 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*