

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 18-1263

GWENDOLYN L. KESTIN,

Petitioner - Appellant,

v.

INTERNAL REVENUE SERVICE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 018254-17L)

Submitted: June 21, 2018

Decided: June 25, 2018

Before DIAZ and HARRIS, Circuit Judges, and SHEDD, Senior Circuit Judge.

Dismissed by unpublished per curiam opinion.

Gwendolyn L. Kestin, Appellant Pro Se. Robert Joel Branman, Thomas J. Clark, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Gwendolyn L. Kestin seeks to appeal the tax court's orders denying her husband's motion to appear as her "next friend" and denying her motion for reconsideration of that order. This court may exercise jurisdiction only over final orders, 11 U.S.C. § 7482(a)(1) (2012), 28 U.S.C. § 1291 (2012), and certain interlocutory and collateral orders, 28 U.S.C. § 1292 (2012); Fed. R. Civ. P. 54(b); *Cohen v. Beneficial Indus. Loan Corp.*, 337 U.S. 541, 545-46 (1949). The orders Kestin seeks to appeal are neither final nor appealable interlocutory or collateral orders. Accordingly, we dismiss the appeal for lack of jurisdiction. 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