

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 19-1320

LEON STEINHARDT,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 20658-17L)

Submitted: January 27, 2020

Decided: February 5, 2020

Before KEENAN, WYNN, and DIAZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Leon Steinhardt, Appellant Pro Se. Regina Sherry Moriarty, Ellen Page DelSole, Francesca Ugolini, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Leon Steinhardt appeals the tax court's order sustaining the Commissioner's collection action with respect to Steinhardt's outstanding tax liability for the years 1998, 1999, 2000, 2001, 2008, and 2009. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Steinhardt v. Comm'r*, Tax Ct. No. 20658-17L (T.C. Dec. 20, 2018). 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