

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 19-1703**

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RANDY ALAN CARPENTER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 5327-17 L)

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Submitted: December 17, 2019

Decided: December 19, 2019

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Before KING, FLOYD, and HARRIS, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Randy Alan Carpenter, Appellant Pro Se. Kathleen E. Lyon, Teresa E. McLaughlin, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Randy Alan Carpenter appeals from the tax court's orders: (1) sustaining the Commissioner's notice of federal tax lien and intent to levy with respect to Carpenter's outstanding liability ordered as restitution in his criminal tax case, and (2) denying his motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Carpenter v. Comm'r*, Tax Ct. No. 5327-17 L (T.C. May 16, 2019; Apr. 18, 2019). 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*