

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 21-1070

LOUIS S. SHUMAN; SANDRA SHUMAN,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 15850-14L)

Submitted: March 18, 2021

Decided: March 23, 2021

Before WILKINSON and RICHARDSON, Circuit Judges, and SHEDD, Senior Circuit Judge.

Dismissed by unpublished per curiam opinion.

Louis S. Shuman, Sandra Shuman, Appellants Pro Se. Marion E. M. Erickson, Joan Iris Oppenheimer, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Louis S. Shuman and Sandra Shuman seek to appeal from the tax court's order sustaining the Commissioner's determination concerning collection action with respect to the Shumans' 2008, 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. 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 September 24, 2020. The Shumans filed their notice of appeal on December 28, 2020. Because the Shumans failed to file a timely notice of appeal, and failed to obtain an extension of the appeal period, we grant the Commissioner's motion and 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