

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 21-2299

JAMES D. SULLIVAN,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 11738-20L)

Submitted: April 26, 2022

Decided: April 28, 2022

Before AGEE and THACKER, Circuit Judges, and FLOYD, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

James D. Sullivan, Appellant Pro Se. Lauren E. Hume, Jacob Earl Christensen, Regina Sherry Moriarty, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James D. Sullivan appeals from the tax court's order granting summary judgment in favor of the Commissioner and allowing the proposed levy action to proceed. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Sullivan v. Comm'r of Internal Revenue*, Tax Ct. No. 11738-20L (U.S. Tax Ct. Aug. 4, 2021). 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