

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 23-1443**

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DEREK J. WILLIAMS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Court No. 1954-22).

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Submitted: December 19, 2023

Decided: December 21, 2023

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Before HARRIS, QUATTLEBAUM, and BENJAMIN, Circuit Judges.

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Dismissed by unpublished per curiam opinion.

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Derek J. Williams, Appellant Pro Se. Michael J. Haungs, Supervisory Attorney, Rachel Ida Wollitzer, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Derek J. Williams appeals the tax court's order entering a stipulated decision determining a deficiency in Williams' 2018 income tax. Absent circumstances not present here, we will not entertain an appeal from a consent judgment. *Cohen v. Va. Elec. & Power Co.*, 788 F.2d 247, 249 (4th Cir. 1986); *White v. Comm'r*, 776 F.2d 976, 977 (11th Cir. 1985); see *Thonen v. Jenkins*, 455 F.2d 977, 977 (4th Cir. 1972) (a party "cannot appeal from an order entered with [his] consent unless [he] establish[es] facts to nullify [his] consent"). Because Williams does not challenge the validity of his consent, we dismiss his appeal. The Commissioner moved for an extension of time to file his appellate brief; we grant that motion and have reviewed the brief. 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*