

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 08-2154

JOHN CONNORS,

Petitioner - Appellant,

v.

INTERNAL REVENUE SERVICE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 19571-07L)

Submitted: February 26, 2009

Decided: March 3, 2009

Before NIEMEYER, MICHAEL, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

John Connors, Appellant Pro Se. Richard Farber, Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

John Connors appeals from the tax court's orders upholding the Commissioner's proposed collection activities with respect to his tax liability for the 2004 tax year, and 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. See Connors v. Internal Revenue Serv., No. 19571-07L (U.S.T.C. July 14, 2008 & filed Sept. 15, 2008; entered Sept. 16, 2008). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED