

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 09-1420

RONALD SALYER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 08L-14638)

Submitted: September 29, 2009

Decided: October 2, 2009

Before NIEMEYER, MICHAEL, and MOTZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Ronald Salyer, Appellant Pro Se. Thomas J. Clark, John DiCicco, Gretchen M. Wolfinger, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Clarissa C. Potter, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Ronald Salyer appeals from the tax court's orders denying, based on lack of jurisdiction, his Motion to Restrain Assessment or Collection, and denying his motion to vacate. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Salyer v. Comm'r, IRS, Tax Ct. No. 08L-14638 (U.S.T.C. Jan. 13, 2009 & entered Mar. 5, 2009; filed Mar. 6, 2009). 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