

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 14-1104**

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STEVEN R. ESTES,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 16528-11 L)

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Submitted: June 26, 2014

Decided: July 1, 2014

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Before WILKINSON, KING, and GREGORY, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Steven R. Estes, Appellant Pro Se. Thomas J. Clark, Laurie Allyn Snyder, 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Unpublished opinions are not binding precedent in this circuit.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:

Steven R. Estes appeals from the tax court's order upholding the Commissioner of Internal Revenue's determinations with respect to Estes' income tax liability for the 2004, 2005, and 2006 tax years and upholding the Commissioner's proposed collection activities. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Estes v. Comm'r of Internal Revenue, No. 16528-11 L (U.S.T.C. Jan. 27, 2014). 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