

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 01-1703**

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CLIFFORD W. MILLER,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 99-10563)

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Submitted: October 18, 2001

Decided: October 25, 2001

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Before MOTZ and GREGORY, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Clifford W. Miller, Appellant Pro Se. Stuart L. Brown, INTERNAL  
REVENUE SERVICE, Washington, D.C.; Paula Marie Junghans, Joel L.  
McElvain, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.,  
for Appellee.

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Unpublished opinions are not binding precedent in this circuit.  
See Local Rule 36(c).

PER CURIAM:

Clifford Miller appeals from the tax court's order granting summary judgment to the Commissioner on Miller's action challenging the underlying collection activity. Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm on the reasoning of the tax court. Miller v. Commissioner, Tax Ct. No. 99-10563 (U.S. Tax Ct. Dec. 21, 2000). 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