

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 05-1774

DUANE E. HUDSPATH,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 04-5865-L)

Submitted: March 31, 2006

Decided: April 25, 2006

Before WILKINSON, NIEMEYER, and LUTTIG, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Duane E. Hudspath, Appellant Pro Se. Ellen Page DelSole, Eileen J. O'Connor, Assistant Attorney General, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Donald L. Korb, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Duane E. Hudspath appeals from the tax court's order granting summary judgment in favor of the Commissioner in the underlying collection proceeding regarding Hudspath's 1996 and 1997 federal income tax liabilities. Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Hudspath v. Comm'r, No. 04-5865-L (U.S. Tax Ct. Apr. 12, 2005). 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