

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1934

JIMMY JACKSON LITTLE,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (05-9013-L)

Submitted: February 22, 2007

Decided: February 27, 2007

Before WILLIAMS, MOTZ, and SHEDD, Circuit Judges.

Dismissed by unpublished per curiam opinion.

Jimmy Jackson Little, Appellant Pro Se. Laurie Allyn Snyder,
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for
Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Jimmy Jackson Little appeals the tax court's orders sustaining the Commissioner's collection determination with respect to his 1998, 1999, 2000, and 2001 federal income tax liability and imposing a penalty under 26 U.S.C. § 6673(a) (2000). We have reviewed the record and find no reversible error. Accordingly, we dismiss the appeal for the reasons stated by the tax court. Little v. Comm'r of Internal Revenue, No. 05-9013-L (U.S.T.C. Feb. 15, 2006). We deny the Commissioner's motion for sanctions without prejudice.* We deny Little's motion to proceed in forma pauperis and 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.

DISMISSED

*The Commissioner is free to seek sanctions if Little files another appeal in this court raising similar arguments.