

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 07-1471

DAVID MCKINNEY,

Petitioner - Appellant,

versus

INTERNAL REVENUE SERVICE,

Respondent - Appellee.

Appeal from the United States Tax Court. (7077-06L)

Submitted: October 18, 2007

Decided: October 22, 2007

Before WILKINSON, NIEMEYER, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

David McKinney, Petitioner Pro Se. Patricia McDonald Bowman,
Andrea R. Tebbets, Eileen J. O'Connor, Assistant Attorneys General,
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for
Respondent.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

David McKinney appeals the tax court's order sustaining the Commissioner's collection activities with respect to McKinney's 1994-1998 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. McKinney v. IRS, No. 7077-06L (U.S. Tax Ct. Feb. 7, 2007). 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