

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 07-1701

WARREN R. FOLLUM,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court. (Tax Ct. No. 7936-03L)

Submitted: February 28, 2008

Decided: March 3, 2008

Before WILKINSON, NIEMEYER, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Warren R. Follum, Appellant Pro Se. Patricia McDonald Bowman, Sara Ann Ketchum, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Warren R. Follum appeals from the tax court's order upholding the Commissioner's collection activities with respect to Follum's tax liability for the 1990 through 1993 tax years. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Follum v. Comm'r, IRS, Tax Ct. No. 7936-03L (U.S. Tax Ct. June 28, 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