

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 10-1832

JAMES HOWARD SCHROPP,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 24031-07L)

Submitted: December 16, 2010

Decided: December 22, 2010

Before GREGORY, DUNCAN, and DAVIS, Circuit Judges.

Affirmed by unpublished per curiam opinion.

James Howard Schropp, Appellant Pro Se. Bruce R. Ellisen,
Curtis Clarence Pett, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James Howard Schropp appeals from the tax court's order upholding the Commissioner's issuance of a notice of federal tax lien as to his 2005 income tax deficiency and upholding the determination that his Offer in Compromise was insufficient. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Schropp v. Comm'r of IRS, No. 24031-07L (U.S.T.C. Apr. 15, 2010). 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