

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 11-1545

JANIS J. WEYBREW,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (14868-10-L)

Submitted: October 18, 2011

Decided: October 20, 2011

Before WILKINSON, MOTZ, and DIAZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Janis J. Weybrew, Appellant Pro Se. Gilbert Steven Rothenberg, Deputy Assistant Attorney General, Sara Ann Ketchum, Bridget Maria Rowan, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Janis J. Weybrew appeals the tax court's order sustaining the Commissioner's collection determination and imposing sanctions pursuant to I.R.C. § 6673 (2006). We have reviewed the record and the tax court's opinion and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Weybrew v. Comm'r of Internal Revenue, Tax Ct. No. 14868-10-L (U.S. Tax Ct. Feb. 16, 2011). 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