

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 14-1901

GREGORY SCOTT SAVOY,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (No. 12316-12L)

Submitted: January 15, 2015

Decided: January 20, 2015

Before WILKINSON and NIEMEYER, Circuit Judges, and DAVIS, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Gregory Scott Savoy, Appellant Pro Se. Bruce R. Ellisen, Regina
Sherry Moriarty, UNITED STATES DEPARTMENT OF JUSTICE, Tax
Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Gregory Scott Savoy appeals from the tax court's order upholding the Commissioner of Internal Revenue's determination not to sustain the notice of levy with respect to Savoy's 2007 income tax liability, granting Savoy relief from collection activity, and placing him in "currently not collectible" status. We have reviewed the record and find no reversible error. Accordingly, we grant leave to proceed in forma pauperis and affirm for the reasons stated by the tax court. Savoy v. Comm'r of Internal Revenue, No. 12316-12L (U.S.T.C. Aug. 14, 2014). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED