

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-2355**

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MARK A. LOVELY,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 4855-14L)

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Submitted: March 29, 2016

Decided: March 31, 2016

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Before GREGORY and DUNCAN, Circuit Judges, and DAVIS, Senior  
Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Mark A. Lovely, Appellant Pro Se. Regina Sherry Moriarty,  
Francesca Ugolini, UNITED STATES DEPARTMENT OF JUSTICE,  
Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Mark A. Lovely appeals from the tax court's orders upholding the Commissioner of Internal Revenue's notice of determination to collect by levy penalties assessed for filing frivolous tax returns, and denying his motion for reconsideration. 26 U.S.C. § 6702(2) (2012). We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Lovely v. Comm'r, No. 4855-14L (U.S.T.C. July 2, 2015 & Aug. 26, 2015). 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