

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 16-1009

DORA ELLEN CAUDLE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 024408-14L)

Submitted: May 26, 2016

Decided: May 31, 2016

Before TRAXLER, Chief Judge, and NIEMEYER and FLOYD, Circuit
Judges.

Affirmed by unpublished per curiam opinion.

Dora Ellen Caudle, Appellant Pro Se. Janet A. Bradley, Bridget
Maria Rowen, UNITED STATES DEPARTMENT OF JUSTICE, Washington,
D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Dora Ellen Caudle appeals from the tax court's orders upholding the Commissioner of Internal Revenue's proposed levy action with respect to her income tax liability for the 2008 tax year, and denying her motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Caudle v. Comm'r, No. 024408-14L (U.S.T.C. Aug. 7, 2015 & Sept. 22, 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