

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 16-1043

CHARLES DERECK ADAMS; MELINDA ELIZABETH ADAMS,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 015556-13)

Submitted: May 18, 2016

Decided: May 20, 2016

Before SHEDD, DIAZ, and HARRIS, Circuit Judges.

Dismissed by unpublished per curiam opinion.

Charles Dereck Adams, Melinda Elizabeth Adams, Appellants Pro Se. Gilbert Steven Rothenberg, Senior Attorney, Richard Farber, Curtis Clarence Pett, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., William J. Wilkins, INTERNAL REVENUE SERVICE, Washington, D.C, for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Charles Dereck Adams and Melinda Elizabeth Adams seek to appeal the tax court's order sustaining the Commissioner's assessment of a deficiency and penalty with respect to the Adamses' 2010 federal income tax liability. We dismiss the appeal for lack of jurisdiction because the notice of appeal was not timely filed.

A notice of appeal from a decision of the tax court must be filed within ninety days after the decision is entered. 26 U.S.C. § 7483 (2012); Spencer Med. Assocs. v. Comm'r, 155 F.3d 268, 269 (4th Cir. 1998). The timely filing of a notice of appeal is a jurisdictional requirement. Bowles v. Russell, 551 U.S. 205, 213-14 (2007).

The tax court's order was entered on the docket on August 26, 2015. The notice of appeal was filed on January 12, 2016. Because taxpayers failed to file a timely notice of appeal, and because this jurisdictional appeal period is not subject to equitable tolling, see Bowles, 551 U.S. at 214, we dismiss the appeal. We deny the Appellants' motion to compel and 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.

DISMISSED