UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 18-2426

LOUIS S. SHUMAN; SANDRA SHUMAN,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

No. 19-1242

LOUIS S. SHUMAN; SANDRA SHUMAN,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeals from the United States Tax Court. (Tax Ct. Nos. 015847-14L; 027857-13)

Submitted: July 29, 2019 Decided: August 15, 2019

Before WYNN and FLOYD, Circuit Judges, and TRAXLER, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Louis S. Shuman, Sandra Shuman, Appellants Pro Se. Janet A. Bradley, Arthur Thomas Catterall, Gretchen M. Wolfinger, Francesca Ugolini, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

In Appeal No. 18-2426, Louis S. Shuman and Sandra Shuman appeal from the tax court's orders upholding the Commissioner of Internal Revenue's proposed levy action with respect to their self-reported income tax liability for the 2011 tax year and denying their motion for reconsideration. In Appeal No. 19-1242, the Shumans appeal from the tax court's orders upholding the Commissioner's determination of a deficiency in their 2011 income taxes, and denying their motion for reconsideration. We have reviewed the records in these appeals and find no abuse of discretion and no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Shuman v. Comm'r of Internal Revenue*, No. 15847-14L (T.C. Aug. 23, 2018, Nov. 30, 2018); *Shuman v. Comm'r of Internal Revenue*, No. 27857-13 (T.C. Aug. 23, 2018, Dec. 3, 2018, Dec. 7, 2018). We deny the Shumans' motions for production of documents and for a stay of enforcement pending resolution of these appeals. 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