

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1993

HENRY R. LINK,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court. (Tax Ct. No. 04-11065)

Submitted: December 21, 2006

Decided: December 28, 2006

Before NIEMEYER, WILLIAMS, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Henry R. Link, Appellant Pro Se. Eileen J. O'Connor, Assistant Attorney General, David I. Pincus, Mary Roccapriore Pelletier, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Donald L. Korb, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Henry R. Link appeals the tax court's order (1) upholding the Commissioner's determination of deficiencies and penalties with respect to Link's 1998 through 2001 federal income tax liability and (2) denying Link's motion to reopen the record in order to submit additional evidence. Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Link v. Commissioner, IRS, No. 04-11065 (U.S.T.C. July 24, 2006). We deny Link's motion to proceed in forma pauperis and 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.

AFFIRMED