

UNPUBLISHEDUNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-7529

ROBERT C. DAVIS, JR.,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court. (Tax Ct. No. 19813-03)

Submitted: July 31, 2007

Decided: August 13, 2007

Before MICHAEL and DUNCAN, Circuit Judges, and WILKINS, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Robert C. Davis, Jr., Appellant Pro Se. David I. Pincus, Eileen J. O'Connor, Assistant Attorneys General, Patrick J. Urda, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Robert C. Davis, Jr., appeals the tax court's orders: (1) determining a deficiency and related penalties with respect to his 2000 federal income tax liability and (2) denying his motion to vacate. We have reviewed the record and find no reversible error. Accordingly, we affirm on the tax court's reasoning. Davis v. Comm'r, Tax Ct. No. 19813-03 (U.S. Tax Ct. April 7, 2006; May 26, 2006). 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.

AFFIRMED