

UNPUBLISHEDUNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 08-1899

PATRICK MICHAEL MOONEY,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court. (Tax Ct. No. 06-21647).

Submitted: January 15, 2009

Decided: January 21, 2009

Before MOTZ and SHEDD, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Patrick Michael Mooney, Appellant Pro Se. Marion Elizabeth Erickson, Steven Wesley Parks, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Nathan J. Hochman, Assistant Attorney General, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Patrick Mooney appeals from the tax court's order dismissing his petition for redetermination of the Commissioner's finding of a deficiency in Mooney's 2004 income taxes and assessing penalties. We have reviewed the record and the tax court's opinion and find no abuse of discretion and no reversible error. Accordingly, we affirm on the reasoning of the tax court. Mooney v. Comm'r., Tax Ct. No. 06-21647 (U.S. Tax Ct. May 5, 2008). 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