

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 08-2290

CHRISTIAN K. SCHNEIDER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 06-9348)

Submitted: May 28, 2009

Decided: June 2, 2009

Before WILKINSON, KING, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Christian K. Schneider, Petitioner Pro Se. Patrick J. Urda,
UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington,
D.C., for Respondent.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Christian K. Schneider appeals the tax court's orders: (1) granting summary judgment in favor of the Commissioner on Schneider's petition challenging collection activities with respect to his 1997-2000 federal income tax liability, and (2) denying his motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Schneider v. Comm'r of Internal Revenue, No. 06-9348 (U.S. Tax Ct. Sept. 10, 2008; Oct. 17, 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