

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 09-1066**

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DEBORAH A. MESSINA,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Court  
No. 04-10926)

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Submitted: September 28, 2009

Decided: October 8, 2009

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Before MOTZ, KING, and SHEDD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Deborah A. Messina, Appellant Pro Se. Sara Ann Ketchum, Robert  
W. Metzler, UNITED STATES DEPARTMENT OF JUSTICE, Washington,  
D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

In a prior appeal, we upheld the Commissioner's determination of a deficiency in Deborah Messina's 1994 income taxes. However, based on the Commissioner's concession that, subject to certain limitations, Messina was entitled to a deduction under 26 U.S.C. § 212(1) for the contingency fee paid to her attorney, we vacated in part and remanded the case to the tax court with instructions for that court to recompute Messina's tax deficiency and penalties after affording her the deduction. The tax court has since adopted the Commissioner's computation of Messina's 1994 income tax liability and penalties for 1994, finding that the computation reflects this court's mandate.

Messina filed this appeal from the tax court's orders upholding the Commissioner's determinations of a deficiency in her 1994 income taxes and additions to tax and denying her motion to vacate that order. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Messina v. Comm'r, IRS, Tax Ct. No. 04-10926 (U.S.T.C. June 24, 2008 & filed Sept. 25, 2008; entered Sept. 26, 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