

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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No. 09-1501

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STANLEY A. COOK,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 06-24547)

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Submitted: September 29, 2009 Decided: October 2, 2009

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Before NIEMEYER, MICHAEL, and MOTZ, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Stanley A. Cook, Appellant Pro Se. Richard Farber, Steven Kiyoto Uejio, 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Unpublished opinions are not binding precedent in this circuit.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:

Stanley A. Cook appeals from the tax court's orders upholding the Commissioner's deficiency determination as to Cook's income tax liability for the 2003 tax year, and 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. See Cook v. Comm'r, IRS, Tax Ct. No. 06-24547 (U.S.T.C. July 30, 2008; Nov. 18, 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