

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

**No. 09-1621**

---

ROGER KEY,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

---

On Appeal from the United States Tax Court.  
(Tax Ct. No. 06-24110)

---

Submitted: October 20, 2009

Decided: October 23, 2009

---

Before TRAXLER, Chief Judge, NIEMEYER, Circuit Judge, and  
HAMILTON, Senior Circuit Judge.

---

Affirmed by unpublished per curiam opinion.

---

Roger Key, Appellant Pro Se. John DiCicco, Richard Farber, John  
Schumann, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.,  
for Appellee.

---

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Roger Key appeals from the tax court's orders dismissing his tax court petition for failure to prosecute 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 Key v. Comm'r, IRS, Tax Ct. No. 06-24110 (U.S.T.C. Nov. 7, 2008 & filed Feb. 27, 2009; entered Mar. 4, 2009). 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