

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 13-2520**

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ADEBAYO COLE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(29496-11)

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Submitted: April 24, 2014

Decided: April 28, 2014

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Before NIEMEYER, SHEDD, and FLOYD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Adebayo Cole, Appellant Pro Se. Curtis Clarence Pett, Francesca Ugolini, 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Unpublished opinions are not binding precedent in this circuit.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:

Adebayo Cole appeals from the tax court's order dismissing his tax court petition for failure to prosecute and upholding the Commissioner of Internal Revenue's determinations with respect to Cole's income tax liabilities for the 2008 and 2009 tax years. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Cole v. Comm'r of Internal Revenue, No. 29496-11 (U.S.T.C. June 24, 2013). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED