

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-1382**

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CATANDRIA N. SOUBLET,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(No. 27242-14)

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Submitted: August 27, 2015

Decided: August 31, 2015

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Before GREGORY, AGEE, and THACKER, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Catandria N. Soublet, Appellant Pro Se. Patricia McDonald  
Bowman, Trial Attorney, Bridget Maria Rowan, 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Unpublished opinions are not binding precedent in this circuit.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:

Catandria N. Soublet appeals from the tax court's order dismissing for lack of jurisdiction her unsigned and unratified petition for redetermination of a deficiency with respect to her 2012 income tax liability. We have reviewed the record and find no reversible error. Accordingly, we grant leave to proceed in forma pauperis and affirm for the reasons stated by the tax court. See Soublet v. Comm'r of Internal Revenue, T.C. No. 27242-14 (U.S.T.C. Apr. 6, 2015). 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