UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 15-1623

KEITH ROBERTSON,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (No. 4947-14)

Submitted: October 15, 2015

Before WILKINSON, AGEE, and HARRIS, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Keith Robertson, Appellant Pro Se. Gilbert Steven Rothenberg, Senior Attorney, Richard Caldarone, Caroline D. Ciraolo, Joan Iris Oppenheimer, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C.; William J. Wilkins, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

Decided: October 19, 2015

PER CURIAM:

Keith Robertson appeals the tax court's order denying his request for a continuance and dismissing his petition for failure to prosecute. We have reviewed the record and find no reversible error. Accordingly, although we grant leave to proceed in forma pauperis, we affirm for the reasons stated by the tax court. <u>Robertson v. Comm'r</u>, Tax Ct. No. 4947-14 (U.S. Tax Ct. Mar. 10, 2015). We deny Robertson's motions to remand and 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