

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-2089**

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STEVEN ABIODUN SODIPO,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 19156-12)

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Submitted: January 28, 2016 Decided: February 17, 2016

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Before AGEE and FLOYD, Circuit Judges, and DAVIS, Senior Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Steven Abiodun Sodipo, Appellant Pro Se. Paul Andrew Allulis, Joan Iris Oppenheimer, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; William John Gregg, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Steven Abiodun Sodipo appeals the tax court's orders determining deficiencies and penalties with respect to his 2005, 2006 and 2007 federal income tax liability. 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. Sodipo v. Comm'r, Tax Ct. No. 19156-12 (U.S. Tax Ct. Jan. 5, 2015, Apr. 28, 2015, June 2, 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