

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-2370**

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KATY J. COELLO,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 001954-15 L)

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Submitted: May 18, 2016

Decided: May 20, 2016

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Before SHEDD, DIAZ, and HARRIS, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Katy J. Coello, Appellant Pro Se. Mark A. Bond, William J. Wilkins, Elizabeth G. Chirich, INTERNAL REVENUE SERVICE, Washington, D.C.; Gilbert Steven Rothenberg, Senior Attorney, Michael J. Haungs, Supervisory Attorney, Caroline D. Ciraolo, Douglas Campbell Rennie, 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Unpublished opinions are not binding precedent in this circuit.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:

Katy J. Coello appeals the tax court's order dismissing her petition for lack of jurisdiction. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Coello v. Comm'r, Tax Ct. No. 001954-15 L (U.S. Tax Ct. Aug. 21, 2015). We grant Coello's motion to proceed in forma pauperis 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