

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 03-1014**

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DOROTHY P. LITZENBERG,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 01-837-L)

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Submitted: March 20, 2003

Decided: March 27, 2003

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Before WILLIAMS and TRAXLER, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

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Dismissed by unpublished per curiam opinion.

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Dorothy P. Litzenberg, Appellant Pro Se. Eileen J. O'Connor,  
Assistant Attorney General, Joel L. McElvain, UNITED STATES  
DEPARTMENT OF JUSTICE, Washington, D.C.; B. John Williams, Jr.,  
INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.  
See Local Rule 36(c).

PER CURIAM:

Dorothy P. Litzenberg appeals from the tax court's orders dismissing her petition based on her failure to appear for the scheduled trial and denying her motions for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we deny leave to proceed in forma pauperis, deny Litzenberg's motion for appointment of counsel, and dismiss on the reasoning of the tax court. See Litzenberg v. Comm'r, No. 01-837-L (U.S.T.C. Sept. 17, Oct. 23, & Oct. 4, 2002). We also deny Litzenberg's "Motion for Special Judicial Appointment, Hearing, Counsel, and Related Relief." We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

DISMISSED