

Filed: September 11, 2003

UNITED STATES COURT OF APPEALS

FOR THE FOURTH CIRCUIT

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No. 03-1605  
(Tax Ct. No. 01-2020)

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Brenda H. Robinson,

Petitioner - Appellant,

versus

Commissioner of Internal Revenue,

Respondent - Appellee.

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O R D E R

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The court amends its opinion filed September 3, 2003, as follows:

On page 2, line 6 -- "the district court" is corrected to read "the Tax Court."

For the Court - By Direction

/s/ Patricia S. Connor  
Clerk

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 03-1605**

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BRENDA H. ROBINSON,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 01-2020)

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Submitted: August 28, 2003

Decided: September 3, 2003

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Before NIEMEYER and SHEDD, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Brenda H. Robinson, Appellant Pro Se. Eileen J. O'Connor, Assistant  
Attorney General, Gilbert Steven Rothenberg, Karen Deborah Utiger,  
UNITED STATES DEPARTMENT OF JUSTICE, 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Unpublished opinions are not binding precedent in this circuit.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:

Brenda H. Robinson appeals the tax court's order: (1) determining that the Commissioner may proceed to collect Robinson's outstanding tax liability for 1993 and 1994; and (2) assessing a penalty pursuant to I.R.C. § 6673 (2000). We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the Tax Court. See Robinson v. Commissioner, IRS, No. 01-2020 (U.S. Tax Ct. Feb. 12, 2003). 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.

AFFIRMED