

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 04-1966

JOHN PAUL TURNER,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court. (Tax Ct. No. 04-7052)

Submitted: November 29, 2004

Decided: December 23, 2004

Before LUTTIG, TRAXLER, and KING, Circuit Judges.

Dismissed by unpublished per curiam opinion.

John Paul Turner, Appellant Pro Se. Teresa Ellen McLaughlin, Sara Ann Ketchum, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Eileen J. O'Connor, Assistant Attorney General, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

John Paul Turner appeals from the Tax Court's order dismissing his petition for want of jurisdiction. We have reviewed the record and find no reversible error. Accordingly, we deny the motion for leave to proceed in forma pauperis and dismiss on the reasoning of the Tax Court. See Turner v. Commissioner, No. 04-7052 (U.S.T.C. July 8, 2004). We deny the motion to reconsider the order denying the motion for stay and 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