

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 04-2277

DAVID A. RICHARDSON,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 97-12718)

Submitted: February 24, 2005

Decided: March 4, 2005

Before NIEMEYER, WILLIAMS, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

David A. Richardson, Appellant Pro Se. David I. Pincus, Francesca Ugolini Tamami, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

David A. Richardson appeals from the tax court's orders: (1) denying his motion for leave to file a motion to vacate the tax court's prior order resolving a dispute with respect to Richardson's federal income tax for the 1989 to 1994 tax years, and (2) denying his motion for reconsideration of that denial. Our review of the record and the tax court's orders discloses no abuse of discretion and no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Richardson v. Comm'r, No. 97-12718 (U.S. Tax Ct. July 6 & July 27, 2004). 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