

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 08-1770**

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GODFREY L.C. PHELPS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 05-20569)

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Submitted: November 20, 2008

Decided: November 25, 2008

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Before MOTZ and GREGORY, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

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Dismissed by unpublished per curiam opinion.

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Godfrey L.C. Phelps, Petitioner Pro Se. John A. Nolet, Steven  
Wesley Parks, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division,  
Washington, D.C., for Respondent.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Godfrey L.C. Phelps appeals from the tax court's order determining a deficiency with respect to his 2001 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we deny Phelps' motion to proceed in forma pauperis and dismiss for the reasons stated by the tax court. United States v. Phelps (U.S. Tax Ct. No. 1:05-205669 April 7, 2008). 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