

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 08-2299**

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DAVID BACH,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 06-23061-L)

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Submitted: March 17, 2009

Decided: March 19, 2009

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Before TRAXLER, KING, and AGEE, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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David Bach, Appellant Pro Se. Thomas J. Clark, Kenneth W. Rosenberg, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Nathan J. Hochman, Assistant Attorney General, Washington, D.C.; Donald L. Korb, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

David Bach appeals from the tax court's orders upholding the Commissioner's deficiency determination and proposed collection activities with respect to his tax liability for the 1993 tax year, and denying his motions for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Bach v. Comm'r, IRS, Tax Ct. No. 06-23061-L (U.S.T.C. Sept. 2, 2008; filed Sept. 10, 2008 & entered Sept. 11, 2008; filed Sept. 17, 2008 & entered Sept. 22, 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.

AFFIRMED