

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 10-1442

SHENAE A. OUTERBRIDGE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 7907-08)

Submitted: July 27, 2010

Decided: August 4, 2010

Before TRAXLER, Chief Judge, and WILKINSON and KEENAN, Circuit
Judges.

Affirmed by unpublished per curiam opinion.

Shenae A. Outerbridge, Appellant Pro Se. John DiCicco, Kenneth
W. Rosenberg, Bridget Maria Rowan, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C.; William J. Wilkins, INTERNAL REVENUE
SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Shenae A. Outerbridge appeals from the tax court's order disallowing her claimed business expenses and determining a deficiency in her 2006 income tax. We have reviewed the record and the tax court's opinion and find no abuse of discretion and no clear error. Accordingly, we affirm for the reasons stated by the tax court. Outerbridge v. Comm'r of Internal Revenue, Tax Ct. No. 7907-08 (U.S.T.C. July 21, 2009 & Jan. 11, 2010). 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