

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 12-1785

GENEVIEVE MARIE WALKER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(USTC-22570-09L)

Submitted: February 21, 2013

Decided: February 25, 2013

Before AGEE and DAVIS, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Genevieve Marie Walker, Appellant Pro Se. Marion Elizabeth
Erickson, Joan Iris Oppenheimer, U.S. DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Genevieve Marie Walker appeals from the tax court's order dismissing the petition filed in her name, which challenged the Commissioner's Notice of Determination Concerning Collection Action issued to Walker. Observing that the petition had not been signed by Walker, the tax court ordered that either Walker affirm the petition or Michelle Jan Walker-Cook, the individual who signed the petition on Walker's behalf, submit a motion to prosecute the petition as Walker's "next friend." When, after repeated warnings, neither Walker nor Walker-Cook complied with the tax court's order, the court dismissed the petition because it had not been filed by an authorized person.

Walker now requests that we overturn the tax court's decision. We decline to do so. Tax Court Rule 123(b) permits the court to dismiss a case "[f]or failure of a petitioner properly to prosecute or to comply with these Rules or any order of the Court." Id. "The Tax Court's decision to dismiss a case for lack of prosecution is not to be overturned, absent an abuse of discretion." Bauer v. Commissioner, 97 F.3d 45, 48 (4th Cir. 1996); see Daccarett-Ghia v. Commissioner, 70 F.3d 621, 625-26 (D.C. Cir. 1995) (standard of review). We discern no abuse of the tax court's discretion in dismissing the petition, and we accordingly affirm. We deny each of Walker's pending motions. We dispense with oral argument because the facts and legal

contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED