

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 11-1097**

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RENEE FRANCENE VALDEZ,

Petitioner – Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent – Appellee.

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Appeal from the United States Tax Court.  
(3779-09)

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Submitted: July 28, 2011

Decided: August 1, 2011

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Before SHEDD, AGEE, and DIAZ, Circuit Judges.

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Dismissed by unpublished per curiam opinion.

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E. Scott Frison, Jr., Washington, D.C., for Appellant. Gilbert Steven Rothenberg, Deputy Assistant Attorney General, Arthur Thomas Catterall, Christine Durney Mason, Curtis Clarence Pett, David I. Pincus, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Renee Francene Valdez seeks to appeal the tax court's order denying her motion for attorney fees. We dismiss the appeal for lack of jurisdiction because the notice of appeal was not timely filed.

A notice of appeal from a decision of the tax court must be filed within ninety days after the decision is entered. 26 U.S.C. § 7483 (2006); Spencer Med. Assocs. v. Comm'r, 155 F.3d 268, 269 (4th Cir. 1998). The timely filing of a notice of appeal is a jurisdictional requirement. Griggs v. Provident Consumer Disc. Co., 459 U.S. 56, 61 (1982).

The tax court's order was entered on the docket on October 15, 2010. The notice of appeal was filed on January 14, 2011. Because Valdez failed to file a timely notice of appeal, and because this jurisdictional appeal period is not subject to equitable tolling, see Bowles v. Russell, 551 U.S. 205, 213-14 (2007), we dismiss the appeal. We also deny Valdez's motion for judicial notice. 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