

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

No. 07-1477

---

CHRISTIAN K. SCHNEIDER,

Petitioner - Appellant,

versus

INTERNAL REVENUE SERVICE,

Respondent - Appellee.

---

Appeal from the United States Tax Court. (Tax Ct. No. 9348-06L)

---

Submitted: December 20, 2007

Decided: December 26, 2007

---

Before MICHAEL and KING, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

---

Affirmed by unpublished per curiam opinion.

---

Christian K. Schneider, Appellant Pro Se. Bruce Raleigh Ellisen,  
Patrick J. Urda, UNITED STATES DEPARTMENT OF JUSTICE, Washington,  
D.C., for Appellee.

---

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Christian K. Schneider appeals the tax court's decisions dismissing his petition for lack of jurisdiction and denying his motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Schneider v. IRS, Tax Ct. No. 9348-06L (U.S. Tax Ct. Oct. 10, 2006 & Mar. 19, 2007). 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