UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 19-2225

SHAPAT AHDAWAN NABAYA,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 7207-19)

Submitted: February 20, 2020 Decided: February 24, 2020

Before GREGORY, Chief Judge, RUSHING, Circuit Judge, and TRAXLER, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Shapat Ahdawan Nabaya, Appellant Pro Se. Robert Joel Branman, Joan Iris Oppenheimer, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

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PER CURIAM:

Shapat Ahdawan Nabaya appeals the tax court's order dismissing his petition for lack of jurisdiction. We have reviewed the record and find no reversible error. Accordingly, although we grant leave to proceed in forma pauperis, we affirm for the reasons stated by the tax court. *Nabaya v. Comm'r of Internal Revenue*, No. 7207-19 (T.C. Sept. 19, 2019). We also deny Nabaya's motions to compel a response, to expedite, for summary judgment, and for return of his pension. 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