

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 00-1639**

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PHILIP L. FIRETAG,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 97-4021)

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Submitted: September 29, 2000

Decided: October 12, 2000

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

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Affirmed by unpublished per curiam opinion.

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Philip L. Firetag, Appellant Pro Se. Steven Wesley Parks, Ellen  
Page DelSole, UNITED STATES DEPARTMENT OF JUSTICE, Washington,  
D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.  
See Local Rule 36(c).

PER CURIAM:

Philip L. Firetag appeals the tax court's order determining deficiencies with respect to his 1992 and 1993 federal income tax liability. Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Firetag v. Commissioner, No. 97-4021 (U.S. Tax Ct. Mar. 1, 2000). 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