

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

**No. 00-4249**

---

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

WILLIAM ALEXANDER REID,

Defendant - Appellant.

---

Appeal from the United States District Court for the Middle District of North Carolina, at Durham. William L. Osteen, District Judge. (CR-99-94)

---

Submitted: July 13, 2000

Decided: July 20, 2000

---

Before WIDENER, LUTTIG, and TRAXLER, Circuit Judges.

---

Affirmed by unpublished per curiam opinion.

---

William Alexander Reid, Appellant Pro Se. Harry L. Hobgood, Assistant United States Attorney, Greensboro, North Carolina, for Appellee.

---

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

William Alexander Reid appeals from his conviction by jury and sentence on three counts of failure to file a federal tax return, in violation of 26 U.S.C.A. § 7203 (West Supp. 2000). On appeal, Reid claims he honestly believed that he was not required to pay federal taxes on his income, and essentially challenges the constitutionality of the requirement to pay taxes, and of the applicable United States Sentencing Guidelines provisions. Reid also alleges error by the trial judge in excluding certain evidence, and in not allowing him to proceed pro se mid-trial.

We have reviewed the record and Reid's claims, and find no reversible error. We therefore affirm Reid's conviction and sentence. 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