

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 01-1387**

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JEFFREY MICHAEL STEINGOLD,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 98-19841)

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Submitted: July 12, 2001

Decided: July 19, 2001

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Before WILLIAMS, MICHAEL, and MOTZ, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Jeffrey Michael Steingold, Petitioner Pro Se. Richard Farber, Paula Marie Junghans, Jeffrey Ronald Meyer, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Stuart L. Brown, INTERNAL REVENUE SERVICE, Washington, D.C., for Respondent.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Jeffrey Michael Steingold appeals from the tax court's order determining a deficiency and penalty with respect to his 1994 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. Steingold v. Commissioner, No. 98-19841 (U.S. Tax Ct. Dec. 15, 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