

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 01-2145**

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JOHN JETER,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 99-15017)

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Submitted: January 31, 2002

Decided: February 6, 2002

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Before NIEMEYER, WILLIAMS, and MICHAEL, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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John Jeter, Appellant Pro Se. Richard Farber, Marion Elizabeth Erickson, Patricia McDonald Bowman, 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Unpublished opinions are not binding precedent in this circuit.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:

John Jeter appeals from the tax court's order upholding the Commissioner of Internal Revenue's determination of a deficiency in his 1997 personal income taxes. We have reviewed the record and the tax court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Jeter v. Comm'r of Internal Revenue, No. 99-15017 (U.S.T.C. Aug. 14, 2001 & Sept. 5, 2001). 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