

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 02-2205

RODNEY L. BURR,

Petitioner - Appellant,

versus

INTERNAL REVENUE SERVICE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 99-12918)

Submitted: January 16, 2003

Decided: February 20, 2003

Before NIEMEYER, MICHAEL, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Rodney L. Burr, Appellant Pro Se. Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; B. John Williams, Jr., INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Rodney L. Burr appeals from the tax court's decision upholding the Commissioner's determination of deficiencies and additions to tax for the years 1995 and 1996. We have reviewed the record and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Burr v. Internal Revenue Service, No. 99-12918 (U.S.T.C. July 12, 2002). 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