

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-2100

JOSEPH THOMAS YUTZY,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court.
(Tax Ct. No. 05-14960-L)

Submitted: December 21, 2006

Decided: December 29, 2006

Before NIEMEYER, WILLIAMS, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Joseph Thomas Yutzy, Appellant Pro Se. Eileen J. O'Connor,
Assistant Attorney General, Mary Roccapriore Pelletier, UNITED
STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Joseph Thomas Yutzy appeals the tax court's order upholding the Commissioner's determination of a deficiency and penalty with respect to Yutzy's 2000 federal income tax liability. Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Yutzy v. Commissioner, IRS, No. 05-14960-L (U.S.T.C. July 6, 2006). 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