

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 08-1750

STEPHEN S. KYEREME,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Court No. 07-3464)

Submitted: December 16, 2008

Decided: December 19, 2008

Before WILKINSON, MICHAEL, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Stephen S. Kyereme, Petitioner Pro Se. Nathan J. Hochman,
Assistant Attorney General, Richard Farber, Gretchen M.
Wolfinger, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division,
Washington, D.C., for Respondent.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Stephen S. Kyereme appeals the tax court's order upholding the Commissioner's assessment of a deficiency and penalty with respect to Kyereme's 2004 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Kyereme v. Comm'r of Internal Revenue, (U.S. Tax Ct. No. 07-3464, U.S. Tax Court April 24, 2008). 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