

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 10-2423**

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GEORGE ELLSWORTH HARRIS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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On Appeal from the United States Tax Court.  
(Tax Ct. No. 24102-06)

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Submitted: May 26, 2011

Decided: May 31, 2011

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Before KING, SHEDD, and DIAZ, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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George Ellsworth Harris, Appellant Pro Se. Kenneth L. Greene,  
Supervisory Attorney, Anthony T. Sheehan, UNITED STATES  
DEPARTMENT OF JUSTICE, Washington, D.C., William J. Wilkins,  
INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

George Ellsworth Harris appeals from the tax court's order upholding the Commissioner's determination of a deficiency in his 1995 income tax. We have reviewed the record and the tax court's opinion and find no clear error. Accordingly, we affirm for the reasons stated by the tax court. Harris v. Comm'r of Internal Revenue, No. 24102-06 (U.S.T.C. Nov. 23, 2010). 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