

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 16-1632

RODNEY WILLIAM GATTIE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 002782-15)

Submitted: October 18, 2016

Decided: October 20, 2016

Before WILKINSON, KING and FLOYD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Rodney William Gattie, Appellant Pro Se. Corey R. Clapper,
INTERNAL REVENUE SERVICE, Greensboro, North Carolina; Gilbert
Steven Rothenberg, Senior Attorney, Jonathan S. Cohen, Douglas
Campbell Rennie, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Rodney William Gattie appeals the tax court's order sustaining the Commissioner's assessment of a deficiency and penalties with respect to his 2008 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. Gattie v. Comm'r of Internal Revenue, Tax Ct. No. 002782-15 (U.S. Tax Ct. Mar. 31, 2016). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED