

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 95-2435**

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WILLIAM F. WRIGHT,

Petitioner - Appellant,

versus

COMMISSIONER OF THE INTERNAL REVENUE SERVICE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 95-1774)

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Submitted: January 11, 1996

Decided: January 23, 1996

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Before RUSSELL, HALL, and WILKINSON, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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William F. Wright, Appellant Pro Se. Gary R. Allen, Richard Farber, Sally J. Schornstheimer, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals from the tax court's order dismissing his petition and imposing a penalty under 26 U.S.C. § 6673 (1988) based on the frivolous nature of the allegations raised in his petition. We have reviewed the record and the tax court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Wright v. Commissioner, Tax Ct. No. 95-1774 (U.S. Tax Ct. May 22, 1995). 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