

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-1170

ABHIMANYU SWAIN,

Petitioner - Appellant,

versus

COMMISSIONER OF THE INTERNAL REVENUE SERVICE,

Respondent - Appellee.

On Appeal from the United States Tax Court. (Tax Ct. No. 94-16556)

Submitted: September 5, 1996 Decided: September 13, 1996

Before WIDENER and WILKINS, Circuit Judges, and PHILLIPS, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Abhimanyu Swain, Appellant Pro Se. Gary R. Allen, Kenneth L.
Greene, William J. Patton, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals from the tax court's decision finding deficiencies for tax years 1989 and 1990. 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. Swain v. Commissioner, No. 94-16556 (Tax Ct. Jan. 23, 1996). 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