

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-1250

BRUCE M. CROW,

Petitioner - Appellant,

versus

COMMISSIONER OF THE INTERNAL REVENUE SERVICE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 95-1855)

Submitted: July 23, 1996

Decided: July 30, 1996

Before WIDENER, NIEMEYER, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Bruce M. Crow, Appellant Pro Se. Gary R. Allen, Kevin Martin Brown, Tax Division, 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Unpublished opinions are not binding precedent in this circuit.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 order granting summary judgment to the Appellee. 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. Crow v. Commissioner, No. 95-1855 (Tax Ct. Dec. 7, 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