

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-1600

BOBBY N. HOLLAND,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 95-2335)

Submitted: March 13, 1997

Decided: March 18, 1997

Before HALL, ERVIN, and WILKINS, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Bobby N. Holland, Appellant Pro Se. Gilbert Steven Rothenberg, Gary R. Allen, Patricia McDonald Bowman, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Stuart L. Brown, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals the tax court's order granting summary judgment to the Commissioner of Internal Revenue and upholding a finding of a tax deficiency and penalties. 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. Holland v. Commissioner, No. 95-2335 (Tax Ct. Feb. 6, 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