

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-1970

STEPHEN V. TALMAGE,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 95-339)

Submitted: October 17, 1996

Decided: November 15, 1996

Before MURNAGHAN and WILLIAMS, Circuit Judges, and BUTZNER, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Stephen V. Talmage, Appellant Pro Se. Gilbert Steven Rothenberg,
Gary R. Allen, Randolph L. Hutter, 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Unpublished opinions are not binding precedent in this circuit.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:

Stephen V. Talmage appeals from the tax court's orders (1) entered March 11, 1996, granting summary judgment to the Commissioner and imposing a penalty under 26 U.S.C. § 6673(a)(1)(B) (1994) for pursuing a frivolous action in tax court; and, (2) entered April 17, 1996, denying his motion for reconsideration. We affirm, based on the reasoning of the tax court.

The government has filed a motion seeking sanctions against Talmage for noting a frivolous appeal. Fed. R. App. P. 38. We deny the motion without prejudice to file another motion should Talmage file another appeal in this court raising similar claims as those raised in this appeal. 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