

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 97-2068

TERRY D. SMITH,

Petitioner - Appellant,

versus

INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 95-843)

Submitted: November 6, 1997

Decided: November 19, 1997

Before WIDENER and LUTTIG, Circuit Judges, and BUTZNER, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Terry D. Smith, Petitioner Pro Se. David I. Pincus, Ellen Page
DelSole, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.;
Stuart L. Brown, INTERNAL REVENUE SERVICE, Washington, D.C., for
Respondent.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals the tax court's orders finding in favor of the Commissioner regarding an assessment of deficiency and denying Appellant's motion for reconsideration. We have reviewed the record and the district court's opinions and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Smith v. Commissioner, No. 95-843 (Tax Ct. Mar. 3 & May 29, 1997). 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