

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 98-1376

RONALD E. REED,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 91-29376)

Submitted: July 2, 1998

Decided: July 21, 1998

Before NIEMEYER and HAMILTON, Circuit Judges, and HALL, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Ronald E. Reed, Appellant Pro Se. John A. Dudeck, Jr., 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Unpublished opinions are not binding precedent in this circuit.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:

Ronald E. Reed appeals from the tax court's decision determining a deficiency and penalties with respect to his 1985, 1986, and 1987 federal income tax liability and from the denial of his motion for reconsideration. Our review of the record and the tax court's decision discloses no reversible error and no abuse of discretion. Accordingly, we affirm on the reasoning of the tax court. Reed v. Commissioner of Internal Revenue, Tax Ct. No. 91-29376 (U.S.T.C. Dec. 4, 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