

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 99-1532

RONALD THOMAS,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 98-3595)

Submitted: September 30, 1999

Decided: October 5, 1999

Before NIEMEYER, WILLIAMS, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Joseph L. Gibson, Jr., GIBSON, JONES & ASSOCIATES, L.L.P., Riverdale, Maryland, for Appellant. Loretta C. Argrett, Assistant Attorney General, Richard Farber, Laurie Snyder, 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Unpublished opinions are not binding precedent in this circuit.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:

Ronald Thomas appeals from the tax court's order dismissing his petition for lack of jurisdiction for failing to file within the ninety-day period required under 26 U.S.C. § 6213(a) (1994). Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Thomas v. Commissioner, No. 98-3595 (U.S.T.C. Jan. 22, 1999). 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