

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 00-1166**

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RALPH LOUIS VITALE, JR.,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 97-346)

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Submitted: June 15, 2000

Decided: June 21, 2000

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

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Affirmed by unpublished per curiam opinion.

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Ralph Louis Vitale, Jr., Appellant Pro Se. David I. Pincus, Alice Lizbeth Ronk, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Ralph Louis Vitale, Jr., appeals from the tax court's order determining a deficiency in his 1993 and 1994 income taxes. We have reviewed the record and the tax court's opinion and orders and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Vitale v. Commissioner, Tax Ct. No. 97-346 (U.S. Tax Ct. Apr. 21, July 19, & Oct. 27, 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