

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1605

WAYNE CURTIS SIRON,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court. (11208-04)

Submitted: October 17, 2006

Decided: October 19, 2006

Before NIEMEYER, KING, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Wayne Curtis Siron, Appellant Pro Se. Eileen J. O'Connor, Assistant Attorney General, Bruce Raleigh Ellisen, Randolph L. Hutter, Gretchen M. Wolfinger, UNITED STATES DEPARTMENT OF JUSTICE, WASHINGTON, D.C.; Donald L. Korb, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Wayne Curtis Siron appeals from the tax court's order upholding the Commissioner's determination of a deficiency in Siron's 1998 income taxes and assessing penalties. We have reviewed the record and the tax court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Siron v. Comm'r., Tax Ct. No. 11208-04 (U.S. Tax Ct. Apr. 4, 2006). 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