

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 98-1288

STEVEN R. GOINS,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 95-12212)

Submitted: May 14, 1998

Decided: June 30, 1998

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

Affirmed by unpublished per curiam opinion.

Steven R. Goins, Appellant Pro Se. Loretta C. Argrett, Laurie
Allyn Snyder, Gilbert Steven Rothenberg, UNITED STATES DEPARTMENT
OF JUSTICE, Washington, D.C.; Stuart L. Brown, INTERNAL REVENUE
SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals from the tax court's order determining a deficiency with respect to his 1989 federal income tax liability. Our review of the record discloses no reversible error. Accordingly, we grant Appellant's motion to supplement his informal brief and affirm on the reasoning of the tax court. Goins v. Commissioner of Internal Revenue, No. 95-12212 (U.S.T.C. Feb. 9, 1998). 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