

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 22-1007

BERNARD D. HOLLAND,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 7115-20)

Submitted: May 19, 2022

Decided: May 23, 2022

Before MOTZ and HARRIS, Circuit Judges, and TRAXLER, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Bernard D. Holland, Appellant Pro Se. Michael J. Haungs, Supervisory Attorney, Marie Elizabeth Wicks, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Bernard D. Holland appeals from the tax court's order upholding the Commissioner's determination of a deficiency and addition to tax with respect to his 2017 federal income tax liability. We have reviewed the record and the tax court's decision and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Holland v. Comm'r of Internal Revenue*, No. 7115-20 (Tax Ct. No. Nov. 23, 2021). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED