

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 22-1307**

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JACK SUPINGER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 10957-20)

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Submitted: November 17, 2022

Decided: November 22, 2022

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Before KING, QUATTLEBAUM, and RUSHING, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Jack Supinger, Appellant Pro Se. Bethany B. Hauser, Joan Iris Oppenheimer, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Jack Supinger appeals from the tax court's order finding a deficiency in his 2017 income taxes and assessing an underpayment penalty and a penalty for presenting and persisting in the frivolous argument that his wages were not subject to income tax. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Supinger v. Comm'r of Internal Rev.*, Tax Ct. No. 10957-20 (U.S. Tax Ct. Dec. 14, 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*