

UNPUBLISHED

**UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT**

No. 18-1538

DUNCAN BASS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 024071-16)

Submitted: September 13, 2018

Decided: September 17, 2018

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

Affirmed by unpublished per curiam opinion.

Duncan Bass, Appellant Pro Se. Ellen Page DelSole, Douglas Campbell Rennie, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Duncan Bass appeals from the tax court's order upholding the Commissioner's determination of a deficiency with respect to his 2013 income tax. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Bass v. Comm'r of Internal Rev.*, Tax Ct. No. 024071-16 (U.S. Tax Ct. Feb. 23, 2018). 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