

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 18-1584**

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RICHARD A. FORDE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 1280-16)

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Submitted: October 31, 2018

Decided: November 13, 2018

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

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Affirmed by unpublished per curiam opinion.

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Richard A. Forde, Appellant Pro Se. Teresa E. McLaughlin, Regina Sherry Moriarty, Tax Division, 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Unpublished opinions are not binding precedent in this circuit.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:

Richard A. Forde appeals the tax court's order upholding the Commissioner's determination of a deficiency and penalties with respect to his 2002 federal income tax liability. We have reviewed the record included on appeal and find no reversible error. Accordingly, we affirm. *Forde v. Comm'r*, Tax Ct. No. 1280-16 (U.S. Tax Ct. Dec. 20, 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*