

UNPUBLISHED

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

No. 18-1723

DUNCAN BASS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 12871-17)

Submitted: November 15, 2018

Decided: November 19, 2018

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

Dismissed by unpublished per curiam opinion.

Duncan Bass, Appellant Pro Se.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Duncan Bass seeks to appeal the tax court's bench opinion ruling in part for the Commissioner and in part for Bass on Bass' petition challenging the Commissioner's determination of a deficiency in his 2014 income taxes. The tax court withheld entry of a decision pending recomputation of the deficiency amount. This court may exercise jurisdiction only over final orders, 28 U.S.C. § 1291 (2012), and certain interlocutory and collateral orders, 28 U.S.C. § 1292 (2012); Fed. R. Civ. P. 54(b); *Cohen v. Beneficial Indus. Loan Corp.*, 337 U.S. 541, 545-46 (1949). The order that Bass seeks to appeal is neither a final order nor an appealable interlocutory or collateral order. Accordingly, we grant the Commissioner's motion to dismiss the appeal for lack of jurisdiction. 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.

DISMISSED