

UNPUBLISHED

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

No. 19-1017

JAMES BONEPARTE, JR.,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 28563-14)

Submitted: June 20, 2019

Decided: June 24, 2019

Before NIEMEYER, AGEE, and RICHARDSON, Circuit Judges.

Affirmed by unpublished per curiam opinion.

James Boneparte, Jr., Appellant Pro Se. Marion E.M. Erickson, Deborah K. Snyder, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James Boneparte, Jr., appeals from the tax court's order upholding the Commissioner's determination of a deficiency with respect to his 2012 and 2013 income taxes. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Boneparte v. Comm'r of Internal Revenue*, Tax Ct. No. 28563-14 (U.S. Tax Ct. Apr. 11, 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