

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 00-1482

September Term, 2000

Filed On: June 29, 2001 [606763]

Ronald M. Brooke,
Appellant

v.

Commissioner of Internal Revenue Service,
Appellee

APPEAL FROM THE UNITED STATES TAX COURT

BEFORE: Henderson, Rogers, and Garland, Circuit Judges

J U D G M E N T

This appeal was considered on the briefs and appendix filed by the parties. The court has determined that the issues presented occasion no need for an opinion. See Fed. R. App. 36; D.C. Cir. Rule 36(b). It is

ORDERED AND ADJUDGED that the decision of the United States Tax Court is affirmed substantially for the reasons stated in its memorandum opinion of June 28, 2000. Appellant's challenge to appellee's calculation of appellant's alternative minimum tax liability has no effect on our conclusion that the decision of the Tax Court should be affirmed.

The Clerk is directed to withhold issuance of the mandate herein until seven days after disposition of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam