

UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 02-60390
Summary Calendar

RIAD ELSOH HAMAD,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the Decision
of the United States Tax Court
(7748-01)

November 26, 2002

Before JONES, STEWART, and DENNIS, Circuit Judges.

EDITH H. JONES, Circuit Judge:*

The appellant challenges the validity of the U.S. Tax Court's decision entered after the appellant filed an amended tax return. Because the appellant does not cite any authority in support of his position, this Court considers the challenge abandoned for being inadequately briefed. L&A Contracting Co. v.

*Pursuant to 5TH CIR. R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

S. Concrete Servs., Inc., 17 F.3d 106, 113 (5th Cir. 1994);

F.R.A.P. 28(a)(9)(A).

AFFIRMED