

December 23, 2003

Charles R. Fulbruge III
Clerk

In the
United States Court of Appeals
for the Fifth Circuit

m 03-60186
Summary Calendar

PERRY H. KAY, SR.,

Petitioner-Appellant,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from a Decision of
the United States Tax Court
m 10828-00

Before SMITH, DEMOSS, and STEWART,
Circuit Judges.

PER CURIAM:*

Perry Kay, Sr., appeals, *pro se*, a determination of the Tax Court that he has an

income tax deficiency for 1998 of \$1,174. In a comprehensive and persuasive opinion filed August 8, 2002, T.C. Memo 2002-197, the Tax Court reduced the claimed deficiency from \$4,181.50 to \$1,174.

In its opinion, the Tax Court carefully explained that Kay had not met his burden of substantiating all the claimed deductions. The decision is **AFFIRMED**, essentially for the reasons set forth by the Tax Court.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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