

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 00-1249

TAE M. KIM; YOUNG J. KIM,

Petitioners - Appellants,

versus

INTERNAL REVENUE SERVICE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 15447-97)

Submitted: May 25, 2000

Decided: June 2, 2000

Before WILLIAMS, MICHAEL, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Tae Kim, Young J. Kim, Appellants Pro Se. Kenneth W. Rosenberg, Loretta C. Argrett, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Stuart L. Brown, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

Tae Kim and Young J. Kim appeal from the tax court's order determining a deficiency with respect to their 1993 and 1994 federal income tax liability. We have reviewed the record and the tax court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Kim v. Internal Revenue Service, Tax Ct. No. 15447-97 (U.S.T.C. Dec. 1, 1999). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED