

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 01-1944

SALIH M. ZAMZAM; MARIAM ZAMZAM; SALIH M.
ZAMZAM, M.D., INCORPORATED,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. Nos. 97-2984,
97-3004)

Submitted: December 21, 2001

Decided: January 14, 2002

Before WIDENER, LUTTIG, and MOTZ, Circuit Judges.

Affirmed in part and dismissed in part by unpublished per curiam
opinion.

Salih M. Zamzam, Mariam Zamzam, Appellants Pro Se. Gilbert Steven
Rothenberg, Joel L. McElvain, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Salih M. Zamzam, Mariam Zamzam, and Salih M. Zamzam M.D., Inc., appeal from the tax court's order determining deficiencies and penalties with respect to their 1990 through 1994 federal income tax liabilities. The Commissioner of Internal Revenue has moved to dismiss the appeal by Salih M. Zamzam M.D., Inc., because the corporation is not represented by counsel. Salih and Mariam Zamzam have moved for appointment of counsel for the corporation. We deny this motion. See Rowland v. California Men's Colony, 506 U.S. 194, 197-98 (1993) (only natural person may be granted in forma pauperis status). A corporation cannot appear in federal court except through its attorney. Id. at 201-02. Accordingly, we grant the Commissioner's motion and dismiss the corporation's appeal.

With respect to the Zamzams' appeal, we have reviewed the record and the tax court's opinions and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Zamzam v. Comm'r., Nos. 97-2984, 97-3004 (U.S. Tax Ct. Dec. 7, 2000 & May 18, 2001). 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 IN PART; DISMISSED IN PART