

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 04-2035

THEODORE B. GOULD; HELEN C. GOULD,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 02L-5670)

Submitted: January 27, 2005

Decided: February 1, 2005

Before LUTTIG and DUNCAN, Circuit Judges, HAMILTON, Senior Circuit Judge.

Dismissed by unpublished per curiam opinion.

Theodore B. Gould, Helen C. Gould, Appellants Pro Se. Bruce Raleigh Ellisen, Robert William Metzler, 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Unpublished opinions are not binding precedent in this circuit.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:

Theodore B. Gould and Helen C. Gould appeal from the tax court's order determining that the IRS could not proceed with its proposed collection action with respect to the Goulds' 1997 tax year liability. The Goulds argue that the tax court should have addressed their challenge to the liability determination. However, because the Goulds were not aggrieved by the tax court's order, they lack standing to appeal. See Deposit Guar. Nat'l Bank v. Roper, 445 U.S. 326, 333-35 (1980); HCA Health Servs. of Va. v. Metro. Life Ins. Co., 957 F.2d 120, 123 (4th Cir. 1992). Accordingly, we dismiss the appeal. 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.

DISMISSED