

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 05-1578

DAVID D. YUE; TIENJEN YUE,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 87-24414)

Submitted: October 20, 2005

Decided: October 26, 2005

Before NIEMEYER and SHEDD, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Dismissed by unpublished per curiam opinion.

David D. and Tienjen Yue, Appellants Pro Se. Eileen J. O'Connor,
Assistant Attorney General, John A. Nolet, Andrea R. Tebbets,
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Unpublished opinions are not binding precedent in this circuit.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:

David and Teinjen Yue appeal from the tax court's order denying their motion for leave to file a motion to vacate the tax court's June 1993 order dismissing their petition for redetermination for failure to prosecute. Our review of the record and the tax court's orders discloses no abuse of discretion and no reversible error. Accordingly, we deny the Yues' motion for leave to proceed in forma pauperis and dismiss the appeal for the reasons stated by the tax court. Yue v. Comm'r, No. 87-24414 (U.S. Tax Ct. Mar. 31, 2005). 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