

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1419

DAVE CORBIN; ESTHER CORBIN,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 15414-05)

Submitted: October 31, 2006

Decided: November 2, 2006

Before WILLIAMS, MICHAEL, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Dave Corbin, Esther Corbin, Appellants Pro se. Kenneth L. Greene,
Regina Sherry Moriarty, UNITED STATES DEPARTMENT OF JUSTICE, Tax
Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Dave Corbin and Esther Corbin appeal the tax court's orders dismissing their petition for lack of jurisdiction and denying their motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Corbin v. Comm'r, IRS, Tax Ct. No. 15414-05 (U.S. Tax Ct. Nov. 28, 2005; Jan. 23, 2006). 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