

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 07-1179

ALFONSO J. DIAZ DEL CASTILLO; ELENA L. DIAZ
DEL CASTILLO,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 1514-05)

Submitted: September 26, 2007

Decided: October 31, 2007

Before MICHAEL, SHEDD, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Alfonso J. Diaz del Castillo, Elena L. Diaz del Castillo,
Appellants Pro Se. David I. Pincus, Marion Elizabeth Erickson,
Mary Roccapriore Pelletier, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Alfonso J. and Elena L. Diaz del Castillo appeal from the tax court's order upholding the Commissioner's determination of a deficiency in their federal income tax liability for the 2001 tax year. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Diaz del Castillo v. Comm'r of Internal Revenue, No. 1514-05 (U.S.T.C. Aug. 17, 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