

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 13-1833**

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JESSE G. YATES, III; MELISSA LONG YATES,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 3685-11)

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Submitted: November 19, 2013

Decided: November 21, 2013

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Before WYNN and FLOYD, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Jesse G. Yates, III, Melissa Long Yates, Appellants Pro Se.  
Carol Barthel, Randolph Lyons Hutter, Kathryn Keneally, Joan  
Iris Oppenheimer, UNITED STATES DEPARTMENT OF JUSTICE,  
Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Jesse G. Yates, III, and Melissa Long Yates appeal from the tax court's order upholding the Commissioner's determination of a deficiency and accuracy-related penalty with respect to their 2006 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Yates v. Comm'r of Internal Revenue, Tax Ct. No. 3685-11 (U.S. Tax Ct. Mar. 28. 2013). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED