

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 14-1302

EMETERIO GAERLAN ROA, III; RACHEL A. ROA,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (361-13L)

Submitted: August 22, 2014

Decided: September 8, 2014

Before NIEMEYER, AGEE, and THACKER, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Emeterio Gaerlan Roa, III, Rachel A. Roa, Appellants Pro Se.
Gilbert Steven Rothenberg, Deputy Assistant Attorney General,
Tamara W. Ashford, Jonathan S. Cohen, Laurie Allyn Snyder,
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; William
J. Wilkins, INTERNAL REVENUE SERVICE, Washington, D.C., for
Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Emeterio Gaerlan Roa, III, and Rachel A. Roa appeal from the tax court's order upholding the Commissioner's notice of federal tax lien with respect to the Roas' income tax liabilities for the 2006 through 2010 tax years. We have reviewed the record and find no reversible error. Accordingly, we affirm the tax court's determination that Rachel Roa's wages are not exempt from income tax pursuant to 26 U.S.C. § 893 (2012), and thus affirm the tax court's order. See Ying v. Comm'r, 25 F.3d 84, 88 (2d Cir. 1994) (holding that Form I-508 waiver executed under § 247(b) of the Immigration and Nationality Act, 8 U.S.C. § 1257(b) (2012), waives the tax exemption provided in 26 U.S.C. § 893 (2012)); Treas. Reg. § 1.893-1(a)(5) (employee of a foreign government who executes INS Form I-508 waiver "thereby waives the exemption conferred by section 893 of the Code"). 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