

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-1815**

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MEHLEK DAWVEED; OLAJUMOKE O. OGUNFIDITMI,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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On Appeal from the United States Tax Court.  
(Tax Ct. No. 6670-15L)

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Submitted: December 15, 2015

Decided: December 17, 2015

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Before GREGORY and FLOYD, Circuit Judges, and DAVIS, Senior  
Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Mehlek Dawveed, Olajumoke O. Ogunfiditmi, Appellants Pro Se.  
Gilbert Steven Rothenberg, Senior Attorney, Janet A. Bradley,  
Caroline D. Ciralo, Thomas J. Clark, UNITED STATES DEPARTMENT  
OF JUSTICE, Tax Division, Washington, D.C.; William J. Wilkins,  
INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Mehlek Dawveed and Olajumoke O. Ogunfiditmi appeal from the tax court's order dismissing their petition for lack of jurisdiction. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Dawveed v. Comm'r, Tax Ct. No. 6670-15L (U.S. Tax Ct. filed July 17, 2015 & entered July 21, 2015). 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