

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1851

JAMES CLEMENT POWELL; LUCY HAMRICK POWELL,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court.
(Tax Ct. No. 8349-13)

Submitted: May 31, 2016

Decided: June 14, 2016

Before NIEMEYER and MOTZ, Circuit Judges, and DAVIS, Senior
Circuit Judge.

Affirmed in part, vacated in part, and remanded by unpublished
per curiam opinion.

James Clement Powell, Lucy Hamrick Powell, Appellants Pro Se.
Gilbert Steven Rothenberg, Senior Attorney, Caroline D. Ciraolo,
Robert William Metzler, John A. Nolet, Anthony T. Sheehan,
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Unpublished opinions are not binding precedent in this circuit.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:

James Clement Powell and Lucy Hamrick Powell appeal the tax court's order upholding the Commissioner's assessment of deficiencies and penalties with respect to their 2008 and 2009 federal income tax liability. We have reviewed the record included on appeal, as well as the parties' briefs, and find no reversible error in the tax court's findings of fact or conclusions of law, with the following exceptions. The Commissioner has conceded error as to three issues, requiring that we vacate in part, and remand to the tax court for recomputation of the final decision. Specifically, the Commissioner concedes that: (1) the Powells are entitled to a health insurance deduction in the amount of \$5832 for each of the two tax years; (2) the basis of the 1.19 acre parcel of property that was sold should be increased from \$3810 to \$4648.73; and (3) the amount realized upon the sale of this real property should be reduced by a \$15,000 credit given to the purchasers of the lot. We affirm as to all other issues on the tax court's reasoning. Powell v. Comm'r of Internal Revenue, Tax Ct. No. 8349-13 (U.S. Tax Ct. April 22, 2015). 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 IN PART,
VACATED IN PART,
AND REMANDED