

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-2090

PAUL K. GUNDOTRA; RITA GUNDOTRA,

Petitioners - Appellants,

and

PKG FOUNDATION CORPORATION; TRADING
INTERNATIONAL MARKETS CORPORATION,

Petitioners,

versus

INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. Nos. 93-21652,
93-21653, 93-21654)

Submitted: May 26, 1998

Decided: June 18, 1998

Before ERVIN and MOTZ, Circuit Judges, and HALL, Senior Circuit
Judge.

Affirmed by unpublished per curiam opinion.

Paul K. Gundotra, Rita Gundotra, Petitioners Pro Se. Gilbert Steven Rothenberg, Gary R. Allen, David English Carmack, Janet A. Bradley, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Respondents.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Paul K. and Rita Gundotra appeal from the tax court's final decision upholding the Commissioner's determination of a deficiency and addition to tax pursuant to 26 U.S.C. § 6662 with respect to their 1989 federal income tax liability. We have reviewed the record and the tax court's opinions and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Gundotra v. Internal Revenue, Tax Ct. No. 93-21652 (U.S. Tax Ct., Oct. 24, 1995). 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