

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 97-1224

ESTATE OF ANNE F. GRECO, Deceased; FREDERICK
D. GRECO, Co-Administrator,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 20683-94)

Submitted: May 20, 1998

Decided: August 12, 1998

Before WIDENER and LUTTIG, Circuit Judges, and HALL, Senior Circuit
Judge.

Affirmed by unpublished per curiam opinion.

Frederick D. Greco, Appellant Pro Se. Jonathan Samuel Cohen, John
A. Dudeck, Jr., UNITED STATES DEPARTMENT OF JUSTICE, Washington,
D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

The estate of Anne Greco and the co-administrator of her estate appeal from the tax court's decision upholding the Commissioner's determination of a deficiency in the estate's tax liability in the amount of \$24,726.53. We have reviewed the record, the tax court's opinion, and this court's decision in Patten v. United States, 116 F.3d 1029 (4th Cir. 1997) (decided while this appeal was pending), and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Estate of Greco v. Commissioner, No. 20683-94 (U.S. Tax Ct. Dec. 17, 1996). We deny Appellee's motion for 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