UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 97-2605

MARY K. FISHER; CHARLES FRANCIS PATTERSON,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Petition for Review of an Order of the United States Tax Court. (Tax Ct. Nos. 95-6382, 95-6383, 95-6384)

Submitted: April 16, 1998 Decided: April 28, 1998

Before WILKINS and HAMILTON, Circuit Judges, and PHILLIPS, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Mary K. Fisher, Charles Francis Patterson, Appellants Pro Se. Loretta C. Argrett, John F. Nolet, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Stuart L. Brown, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellants Charles Patterson and Mary Fisher appeal from the tax court's decision finding a deficiency in Fisher's 1991 return, but no deficiency in Patterson's 1991 return or their 1992 joint return. We have reviewed the record and the tax court's opinion, and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Patterson v. Commissioner of Internal Revenue, Nos. 95-6382; 95-6383; 95-6384 (Tax Court Aug. 19, 1997). 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