

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 98-1698

MELVIN J. LANEY,

Petitioner - Appellant,

and

CAROLYN A. LANEY,

Petitioner,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 90-24510)

Submitted: December 30, 1998

Decided: January 13, 1999

Before MOTZ and TRAXLER, Circuit Judges, PHILLIPS, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Melvin J. Laney, Appellant Pro Se. Ann Belanger Durney, Carol Ann Barthel, 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Unpublished opinions are not binding precedent in this circuit.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:

Melvin J. Laney appeals the tax court's decision determining deficiencies and additions to tax with respect to his 1986, 1987, and 1988 federal income tax liabilities. Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Laney v. Commissioner, No. 90-24510 (U.S. Tax Ct. Feb. 3, 1998). 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