

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 98-2459

WILLIAM SPENCER BACH; BARBARA RUTH BACH,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 95-330)

Submitted: April 27, 1999

Decided: May 19, 1999

Before WIDENER, HAMILTON, and MOTZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

William Spencer Bach, Barbara Ruth Bach, Appellants Pro Se. Loretta C. Argrett, Ellen Page DelSole, 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Unpublished opinions are not binding precedent in this circuit.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:

William and Barbara Bach appeal from the tax court's order determining a deficiency and penalties with respect to their 1987 federal income tax liability. 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 Bach v. Commissioner, Tax Ct. No. 95-330 (U.S. Tax Ct. July 29, 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