

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 99-1004

RICHARD J. SINSIGALLI; ANNA J. SINSIGALLI,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. Nos. 97-18130,
98-13107)

Submitted: February 25, 1999

Decided: March 10, 1999

Before HAMILTON, WILLIAMS, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Richard J. Sinsigalli, Anna J. Sinsigalli, Appellants Pro Se.
Charles Edward Brookhart, Robert Leslie Baker, UNITED STATES DE-
PARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Richard J. and Anna J. Sinsigalli appeal from the tax court's orders determining deficiencies and additions to tax with respect to their 1995 and 1996 federal income tax liabilities. We have reviewed the tax court's opinion and the record and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Sinsigalli v. Commissioner, Nos. 97-18130, 98-13107 (U.S.T.C. Nov. 25, 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