

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 99-2038**

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BERNARD A. FUREY; ROMANA FUREY,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 98-7244)

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Submitted: November 18, 1999

Decided: November 23, 1999

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Before WILKINS, HAMILTON, and LUTTIG, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Bernard A. Furey, Romana Furey, Appellants Pro Se. Gilbert Steven  
Rothenberg, Murray S. Horwitz, UNITED STATES DEPARTMENT OF JUSTICE,  
Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Bernard and Romana Furey appeal from the tax court's orders dismissing their petition for lack of prosecution and denying their motion to vacate. We have reviewed the record and the tax court's opinions and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Furey v. Commissioner, No. 98-7244 (U.S.T.C. Mar. 3, 1999). 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