

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 99-2232

RICHARD E. SNYDER; MARION B. SNYDER,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 97-24568)

Submitted: April 13, 2000

Decided: April 19, 2000

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

Affirmed by unpublished per curiam opinion.

Richard E. Snyder, Marion B. Snyder, Appellants Pro Se. Frank
Phillip Cihlar, Kenneth L. Greene, 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Unpublished opinions are not binding precedent in this circuit.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:

Richard E. and Marion B. Snyder appeal from the tax court's order denying their motion for an injunction to remove a lien and to order the Internal Revenue Service to refrain from collection activity with respect to the amount of taxes due under a correction notice. We have reviewed the record and the tax court's order and find no reversible error. Because the summary assessment for which the lien was obtained concerned a deficiency that was not part of the deficiency amount challenged in the Snyders' petition pending in the tax court, the tax court lacked jurisdiction to issue the requested injunction. See 26 U.S.C.A. § 6213(a), (b)(1), (d)(2)(D) (West Supp. 1999). Accordingly, we affirm. 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