

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 18-2011

CLIFTON D. GIBBS; JUDITH A. GIBBS,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 006413-17)

Submitted: February 28, 2019

Decided: March 18, 2019

Before DUNCAN and AGEE, Circuit Judges, and TRAXLER, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Clifton D. Gibbs, Judith A. Gibbs, Appellants Pro Se. Bruce R. Ellisen, Douglas Campbell Rennie, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Clifton D. Gibbs and Judith A. Gibbs appeal from the tax court's order upholding the Commissioner's determination of deficiencies and penalties with respect to their 2013, 2014, and 2015 federal income tax liability. We have reviewed the record included on appeal, as well as the parties' briefs, and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Gibbs v. Comm'r*, Tax Ct. No. 006413-17 (U.S. Tax Ct. June 6, 2018). We deny the Appellants' motion to file electronically and we dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED