

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 02-1949

CHRISTOPHER JOSEPH BUSH; ROBIN LEIGH
PICKERING,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 00-7401)

Submitted: November 21, 2002 Decided: November 27, 2002

Before NIEMEYER, WILLIAMS, and TRAXLER, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Christopher Joseph Bush, Robin Leigh Pickering, Appellants Pro Se.
Eileen J. O'Connor, Assistant Attorney General, Teresa Ellen
McLaughlin, Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C.; B. John Williams, Jr., INTERNAL REVENUE
SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Christopher Joseph Bush and Robin Leigh Pickering appeal from the tax court's order determining a deficiency with respect to their 1996 federal income tax liability. We have reviewed the record and the tax court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Bush v. Commissioner, No. 00-7401 (U.S. Tax Ct. May 14, 2002). We deny Appellants' motion for formal briefs and 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