

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 04-1474

VICKI S. PLESS; COY E. PLESS,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

On Appeal from the United States Tax Court. (Tax Ct. No. 03-1917)

Submitted: October 14, 2004

Decided: October 19, 2004

Before MOTZ, TRAXLER, and SHEDD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Vicki S. Pless, Coy E. Pless, Appellants Pro Se. Charles Bricken, Carol Ann Barthel, 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Unpublished opinions are not binding precedent in this circuit.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:

Vicki S. Pless and Coy E. Pless appeal from the tax court's orders upholding the notice of federal tax lien with respect to the Plesses' 1998 income tax liability and upholding the Commissioner's determination that Vicki Pless was not entitled to relief from joint and several liability. We have reviewed the record and the tax court's memorandum and opinions and find no abuse of discretion and no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Pless v. Comm'r of Internal Revenue, No. 03-1917 (U.S. Tax Ct. Feb. 3, 10 & 19, 2004). 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