

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 95-2632**

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WILLIAM P. BOULDEN; HATTIE G. BOULDEN,

Petitioners - Appellants,

versus

COMMISSIONER OF THE INTERNAL REVENUE SERVICE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 94-13243)

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Submitted: January 23, 1996

Decided: February 9, 1996

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Before WILKINS, NIEMEYER, and LUTTIG, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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William P. Boulden, Hattie G. Boulden, Appellants Pro Se. Gary R. Allen, Richard Farber, Andrea R. Tebbets, 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Unpublished opinions are not binding precedent in this circuit.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:

Appellants appeal from the tax court's decision finding a deficiency for tax year 1991. 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. Boulden v. Commissioner of the Internal Revenue Service, No. 94-13243 (Tax Ct. Aug. 1, 1995). 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