

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 97-1610

LES B. MARTIN; MILLIE A. MARTIN,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 93-21214)

Submitted: June 30, 1998

Decided: July 13, 1998

Before MURNAGHAN, WILLIAMS, and MOTZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Les B. Martin, Millie A. Martin, Appellants Pro Se. Gilbert Steven Rothenberg, Annette Marie Wietecha, 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Unpublished opinions are not binding precedent in this circuit.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:

Les and Millie Martin appeal from the tax court's order determining deficiencies and penalties with respect to their 1989 and 1990 federal income tax liability. Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm on the reasoning of the tax court. Martin v. Commissioner, Tax Ct. No. 93-21214 (U.S.T.C. Mar. 5, 1997). 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