

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 97-2303

ELI YECHESKEL; KAREN YECHESKEL,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal From the United States Tax Court. (Tax Ct. No. 95-10938)

Submitted: May 19, 1998

Decided: February 10, 1999

Before WILKINS and NIEMEYER, Circuit Judges, and PHILLIPS, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Eli Yecheskel, Karen Yecheskel, Appellants Pro Se. William Sears
Estabrook, III, Loretta C. Argrett, Tamara Wenda Ashford, UNITED
STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Stuart L. Brown,
INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellants appeal from the tax court's orders upholding the determination by Internal Revenue of a deficiency in their 1992 income taxes. We have reviewed the record and the tax court's opinions and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. Yechezkel v. Commissioner of Internal Revenue, No. 95-10938 (U.S.T.C. Feb. 20, 1997; May 29, 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