

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 99-2160

ILYA MARGOLIS; SOPHIA K. MARGOLIS,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 97-18606)

Submitted: February 29, 2000

Decided: April 21, 2000

Before LUTTIG and WILLIAMS, Circuit Judges, and BUTZNER, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Ilya Margolis, Sophia K. Margolis, Appellants Pro Se. Richard
Farber, Kenneth W. Rosenberg, Loretta C. Argrett, Charles Foster
Marshall, III, 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Unpublished opinions are not binding precedent in this circuit.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:

Ilya and Sophia Margolis appeal from the tax court's orders: (1) determining a deficiency and penalty with respect to their 1992 federal income tax liability, and (2) denying their motion to vacate the decision. 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. See Margolis v. Commissioner, No. 97-18606 (U.S. Tax Ct. Jan. 29, 1999; May 26, 1999; July 27, 1999). 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