

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 00-1260

KANHUA YOUNG; LIHYING YOUNG,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 98-8215)

Submitted: May 25, 2000

Decided: June 2, 2000

Before WILLIAMS, MICHAEL, and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Kanhua Young, Lihying Young, Appellants Pro Se. Janet A. Bradley, Loretta C. Argrett, 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Unpublished opinions are not binding precedent in this circuit.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:

Kanhua and Lihying Young appeal from the tax court's orders determining a deficiency and assessing an accuracy-related penalty for their 1994 and 1995 income taxes and denying their motions for reconsideration. We have reviewed the record and the tax court's opinion and orders and find no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Young v. Commissioner, Tax Ct. No. 98-8215 (U.S.T.C. Sept. 15 & 16, 1999; Jan. 11 & Feb. 24, 2000). 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