

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 04-2571

TIBOR GUENTHER HORWATH; CHRISTEL HORWATH,
Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,
Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 02-16927)

Submitted: June 30, 2005 Decided: July 29, 2005

Before MOTZ and DUNCAN, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Tibor Guenther Horwath, Christel Horwath, Appellants Pro Se.
Andrea R. Tebbets, Karen Grace Gregory, 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Unpublished opinions are not binding precedent in this circuit.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:

Tibor and Christel Horwath appeal from the tax court's order upholding the Commissioner's assessment of deficiencies and accuracy-related penalties with respect to their 1997 and 1998 federal income tax liability. Our review of the record and the tax court's opinion discloses no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Horwath v. Comm'r, IRS, No. 02-16927 (U.S. Tax Ct. Sept. 21, 2004). 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