

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 17-1518**

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JAMES CLEMENT POWELL; LUCY HAMRICK POWELL,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 008349-13)

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Submitted: September 28, 2017

Decided: October 17, 2017

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Before NIEMEYER, MOTZ, and SHEDD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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James Clement Powell, Lucy Hamrick Powell, Appellants Pro Se. Anthony T. Sheehan,  
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James Clement Powell and Lucy Hamrick Powell appeal from the tax court's order recomputing their federal income tax liability in light of concessions made by the Commissioner in a prior appeal. We have reviewed the record and the tax court's decision entered upon remand from this court and have found no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Powell v. Comm'r*, Tax Ct. No. 008349-13 (U.S. Tax Ct. Jan. 18, 2017). We deny the Powells' motion for stay of collection pending appeal, and we dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

*AFFIRMED*