

**UNPUBLISHED**UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 07-2126**

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RICHARD E. SNYDER; MARION B. SNYDER,  
Plaintiffs - Appellants,  
v.

INTERNAL REVENUE SERVICE,  
Defendant - Appellee.

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On Appeal from the United States Tax Court. (Tax Ct. No. 97-24568)

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Submitted: May 29, 2008 Decided: June 3, 2008

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Before TRAXLER, GREGORY and SHEDD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Richard E. Snyder and Marion B. Snyder, Appellants Pro Se. Thomas J. Clark, Bethany Buck Hauser, John Schumann, 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Unpublished opinions are not binding precedent in this circuit.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:

Richard E. Snyder and Marion B. Snyder appeal from the tax court's order determining the Snyders' income tax liability and penalties for 1988 and 1989, and denying their motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Snyder v. Internal Revenue Serv., Tax Ct. No. 97-24568 (U.S.T.C. May 11, 2007 & June 11, 2007). 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