

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 08-1226**

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DISAMODHA C. AMARASINGHE; NARLIE AMARASINGHE,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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On Appeal from the United States Tax Court. (Tax Ct. No. 06-15883)

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Submitted: June 19, 2008

Decided: June 23, 2008

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Before WILKINSON, NIEMEYER, and MICHAEL, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Disamodha C. Amarasinghe, Narlie Amarasinghe, Appellants Pro Se.  
Donald L. Korb, INTERNAL REVENUE SERVICE, Washington, D.C.; Teresa  
Ellen McLaughlin, Patrick J. Urda, 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Unpublished opinions are not binding precedent in this circuit.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:

Disamodha C. Amarasinghe and Narlie Amarasinghe appeal from the tax court's order upholding the Commissioner's determination of a deficiency in the Amarasinghes' income tax for 2002. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Amarasinghe v. Comm'r. of Internal Revenue, Tax Ct. No. 06-15883 (U.S.T.C. Nov. 9, 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