

UNPUBLISHEDUNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 10-1754

WALLACE WAYNE BRADSHER, JR.; PAMELA FOGLEMAN BRADSHER,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 10S-6772)

Submitted: November 30, 2010

Decided: December 3, 2010

Before WILKINSON, KEENAN, and WYNN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Wallace Wayne Bradsher, Jr., Pamela Fogleman Bradsher, Appellants Pro Se. John DiCicco, Richard Farber, John A. Nolet, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; William J. Wilkins, INTERNAL REVENUE SERVICE, Washington, D.C.; Johnny Craig Young, INTERNAL REVENUE SERVICE, Greensboro, North Carolina, for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Wallace Wayne Bradsher, Jr., and Pamela Fogleman Bradsher appeal from the tax court's order dismissing, as untimely filed, their petition for redetermination of the deficiency in their 2005 income taxes. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Bradsher v. Comm'r, Internal Rev., Tax Ct. No. 10S-6772 (U.S. Tax Ct. May 18, 2010). 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