

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 13-1850

THEODORE B. GOULD; ESTATE OF HELEN C. GOULD, deceased,
Theodore B. Gould, Executor,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

No. 13-1851

THEODORE B. GOULD; ESTATE OF HELEN C. GOULD, deceased,
Theodore B. Gould, Executor,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

No. 13-1852

THEODORE B. GOULD; ESTATE OF HELEN C. GOULD, deceased,
Theodore B. Gould, Executor,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeals from the United States Tax Court. (Tax Ct. Nos. 11606-10L, 004592-08, 005887-07L)

Submitted: January 23, 2014

Decided: January 27, 2014

Before WILKINSON and DIAZ, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Theodore B. Gould, Appellant Pro Se. Gilbert Steven Rothenberg, Deputy Assistant Attorney General, Ivan C. Dale, Bruce R. Ellisen, Anthony T. Sheehan, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

In these consolidated appeals, Theodore B. Gould, individually, and as in his capacity as executor of the estate of his wife, Helen C. Gould, appeals from the tax court's orders upholding the Commissioner of Internal Revenue's determinations with respect to the Goulds' income tax liabilities for the 2000 to 2003 and 2005 to 2007 tax years. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Gould v. Comm'r of Internal Revenue, Nos. 11606-10L, 004592-08, 005887-07L (U.S.T.C. Nov. 26, 2012; filed Feb. 22, 2013 & entered Feb. 25, 2013; Apr. 9, 2013). 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