

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

**No. 13-1966**

---

ISIDORO RODRIGUEZ; IRENE RODRIGUEZ,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondent - Appellee.

---

Appeal from the United States Tax Court.  
(Tax Ct. No. 10691-09)

---

Submitted: January 21, 2014

Decided: January 23, 2014

---

Before MOTZ, KEENAN, and THACKER, Circuit Judges.

---

Affirmed by unpublished per curiam opinion.

---

Isidoro Rodriguez, Irene Rodriguez, Appellants Pro Se. Robert William Metzler, Teresa Thomas Milton, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

---

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Isidoro Rodriguez and Irene Rodriguez appeal the tax court's order upholding the Commissioner's assessment of additional taxes and penalty with respect to their 2006 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Rodriguez v. Comm'r of Internal Revenue Serv., Tax Ct. No. 10691-09 (U.S. Tax Ct. Feb. 13, 2013). We deny the Rodriguez' motion to recuse the judges of this court as well as their motion to vacate the judgment below. 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