

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1380

JACKIE H. ROBINSON; ESTATE OF LOLITA I. ROBINSON, Deceased,
JACKIE H. ROBINSON, Administrator,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondent - Appellee.

Appeal from the United States Tax Court.
(Tax Ct. No. 248-11)

Submitted: August 24, 2015

Decided: September 3, 2015

Before GREGORY, AGEE, and FLOYD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Jackie H. Robinson; Estate of Lolita I. Robinson, Deceased,
Jackie H. Robinson, Administrator, Appellants Pro Se. Paul
Andrew Allulis, Bruce R. Ellisen, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Jackie H. Robinson and the Estate of Lolita I. Robinson appeal the tax court's order sustaining the Commissioner's assessment of deficiencies and penalties with respect to their 2007 and 2008 federal tax liabilities. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Robinson v. Comm'r of Internal Revenue, Tax Ct. No. 248-11 (U.S. Tax Ct. Jan. 8, 2015). 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