

UNPUBLISHED

**UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT**

No. 17-1776

CECILIA M. HYLTON,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

No. 17-1777

CECILIA M. HYLTON,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeals from the United States Tax Court. (Tax Ct. Nos. 8887-13, 4955-14)

Submitted: March 29, 2018

Decided: May 7, 2018

Amended: December 12, 2018

Before NIEMEYER, DUNCAN, and AGEE, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Richard W. Craigo, LAW OFFICES OF RICHARD W. CRAIGO, Los Angeles, California; Glen E. Frost, FROST & ASSOCIATES, Annapolis, Maryland; B. Paul Husband, B. PAUL HUSBAND, PC, Burbank, California, for Appellant. David A. Hubbert, Acting Assistant Attorney General, Bruce R. Ellisen, Randolph L. Hutter, Tax Division, 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Unpublished opinions are not binding precedent in this circuit.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, Cecilia M. Hylton appeals the tax court's order sustaining the Commissioner's assessment of deficiencies and penalties, 26 U.S.C. § 6662(a) (2012), with respect to her federal income tax liability for the years 2004 through 2011. We have reviewed the record included on appeal, as well as the parties' briefs, and we find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Hylton v. Comm'r*, Tax Ct. Nos. 8887-13, 4955-14 (U.S. Tax Ct., Dec. 22, 2016, and Mar. 20, 2017). 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