

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 22-1077**

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WARRENTON S. LONDON, SR.; CARLENE C. LONDON,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondent - Appellee.

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Appeal from the United States Tax Court. (Tax Ct. No. 2624-19)

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Submitted: July 26, 2022

Decided: July 28, 2022

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Before MOTZ, KING, and AGEE, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Warrenton S. London, Sr., Carlene C. London, Appellants Pro Se. Pooja Ashok Boisture, Bruce R. Ellisen, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Warrenton S. London, Sr., and Carlene C. London appeal the tax court's order upholding the Commissioner's determination of a deficiency and an addition to tax with respect to their 2015 federal income tax liability. We have reviewed the record and the tax court's decision and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *London v. Comm'r of Internal Revenue*, No. 2624-19 (Tax Ct. Mar. 17, 2021). 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*