

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 93-5349
Summary Calendar

MARSHAL HUGO MARTIN,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court
(7762-92)

(March 30, 1994)

Before DAVIS, JONES, and DUHÉ, Circuit Judges.*

PER CURIAM:

This pro se appeal of an unfavorable tax court decision is a sequel to Martin's previous appeal challenging, for the tax year 1987, the taxation of an unauthorized IRA rollover. In this case, the Tax Court held, based on its earlier opinion, which was affirmed by this court, that Martin's 1988 IRA reflected excess distributions from the 1987 transaction. As the Tax Court noted, the arguments Martin now raises are precisely those on which he was

*Local Rule 47.5 provides: "The publication of opinions that have no precedential value and merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the Court has determined that this opinion should not be published.

unsuccessful in the earlier case. Like the Fifth Circuit panel that considered his earlier appeal, we sympathize with Martin's having been caught in the toils of confusing and not altogether sensible tax law, but we are powerless to undo that law or to permit Martin to get around the earlier court decisions.

Accordingly, the judgment of the Tax Court is **AFFIRMED**.