

IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 96-60500

ESTATE OF RAYMOND E. JONES, Deceased;
DOROTHY J. JONES, Independent Executrix;
and
DOROTHY J. JONES,

Petitioners-Appellants,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondents-Appellees.

Appeal from the United States Tax Court
(23835-88)

May 1, 1997

Before SMITH, BARKSDALE, and BENAVIDES, Circuit Judges.

PER CURIAM:*

We have reviewed the briefs and pertinent portions of the record and have heard the arguments of counsel. We conclude that the Tax Court was correct in determining that the statute of limitations did not run before the notice of deficiency was issued. The determination of the Tax Court, accordingly, is AFFIRMED.

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.