

UNITED STATES COURT OF APPEALS
For the Fifth Circuit

No. 96-60548

LESLIE R FOSTER; MATTIE J FOSTER

Petitioners-Appellants

VERSUS

COMMISSIONER OF INTERNAL REVENUE

Respondent-Appellee

* * * * *

CHARLES W PAYNE; CAROLE B PAYNE

Petitioners-Appellants

VERSUS

COMMISSIONER OF INTERNAL REVENUE

Respondent-Appellee

Appeal from the United States District Court
For the Northern District of Texas
(19932-94)

March 10, 1998

Before JOLLY, DUHÉ, and PARKER, Circuit Judges.

PER CURIAM:¹

¹Pursuant to 5TH CIR. R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

AFFIRMED. See Commissioner v. Schleier, 515 U.S. 323, 336
(1995).