

UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 97-60404

DOOR CONTROL SERVICES, INC.;
JIMMY DON GILCHRIST; and SHARON
L. GILCHRIST,

Petitioners-Appellants,

versus

COMMISSION OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from a Decision of the United States Tax Court
(9936-94)

August 7, 1998

Before POLITZ, Chief Judge, WIENER and DENNIS, Circuit Judges.

PER CURIAM:*

This matter is before the court on an appeal of the Tax Court's judgment. Having considered the briefs and oral arguments of counsel, and pertinent parts of the record, and finding no basis for the claim of reversible error, the judgment is

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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