

UNITED STATES COURT OF APPEALS
For the Fifth Circuit

No. 98-60740

RAMON A. GARCIA; BERTHA E. GARCIA,
Petitioners-Appellants,
VERSUS
COMMISSIONER OF INTERNAL REVENUE,
Respondent-Appellee.

Appeal from the United States Tax Court
(21532-95)

July 22, 1999

Before DAVIS, DUHÉ, and PARKER, Circuit Judges.

PER CURIAM:*

The decision of the United States Tax Court is affirmed, for the reasons stated in the tax court's Memorandum Findings of Fact and Opinion, T.C. Memo. 1998-203 (June 3, 1998).

AFFIRMED.

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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