

# United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

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**No. 05-1029**

**September Term, 2005**

**Filed On: November 18, 2005**

[932654]

Marlene C. McGuirl and James F. McGuirl,  
Appellants

v.

Commissioner of Internal Revenue Service,  
Appellee

## **APPEAL FROM THE UNITED STATES TAX COURT**

**BEFORE:** Henderson, Garland, and Brown, Circuit Judges

### **J U D G M E N T**

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

**ORDERED AND ADJUDGED** that the Tax Court's order filed October 28, 2004, be affirmed. The Tax Court properly dismissed the case for lack of jurisdiction.

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

**Per Curiam**