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PATRICK FISHER
Clerk

UNITED STATES COURT OF APPEALS
TENTH CIRCUIT

JOHN W. CONNELLY and PHYLLIS M.
CONNELLY,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 00-9011

(U.S. Tx.Ct.)

(T.C.No. 627-98)

WILLIAM A. JACOBS and ANN M.
JACOBS,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 00-9012

(U.S. Tx.Ct.)

(T.C. No. 626-98)

ORDER AND JUDGMENT*

* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. This court generally disfavors the citation of orders and judgments; nevertheless, an order and judgment may be cited under the terms and conditions of 10th Cir. R. 36.3.

Before **MURPHY, HALL** **, and **PORFILIO**, Circuit Judges.

After reviewing the briefs of the parties and the record below, and having had the benefit of oral argument, we conclude that the tax court did not err. We therefore affirm the judgment of the tax court on the basis of that court's opinion.

Entered for the Court

Cynthia Holcomb Hall
Circuit Judge

**The Honorable Cynthia Holcomb Hall, Circuit Judge, United States Court of Appeals for the Ninth Circuit, sitting by designation.