

UNITED STATES COURT OF APPEALS
TENTH CIRCUIT

MAR 14 1997

PATRICK FISHER
Clerk

SHARON F. POWELL and CHARLES
HESTER POWELL,

Petitioner - Appellant,
vs.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 96-9007
(Docket No. 5652-94)
(United States Tax Court)

ORDER AND JUDGMENT*

Before EBEL, BRORBY, and KELLY, Circuit Judges.**

Petitioners Sharon and Charles Powell, appearing pro se, appeal from the Tax Court's ruling that monies Mr. Powell received in settlement of an Age Discrimination in Employment Act claim are taxable. This question has been resolved by Commissioner v. Schleier, 115 S. Ct. 2159, 2163 (1995), and Gray v. Commissioner, 104 F.3d 1226, 1227

* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel.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.

** After examining the briefs and the appellate record, this three-judge panel has determined unanimously that oral argument would not be of material assistance in the determination of this appeal. See Fed. R. App. P. 34(a); 10th Cir. R. 34.1.9. The cause is therefore ordered submitted without oral argument.

(10th Cir. 1997), and consequently we AFFIRM the judgment of the Tax Court.

The mandate shall issue forthwith.

Entered for the Court

Paul J. Kelly, Jr.
Circuit Judge