UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 96-60134
Summary Calendar

CHARLES H. MYERS; BEVERLY B. MYERS,

Petitioners-Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the United States Tax Court
(24653-93)

September 19, 1996

Before HIGGINBOTHAM, WIENER, and BENAVIDES, Circuit Judges.

PER CURIAM:*

Petitioners-appellants (taxpayers) appeal the tax court's holding that they failed to demonstrate that they were entitled to net operating loss deductions in 1989 and 1990. After a review of the record, we find no merit in the taxpayers' contentions that the tax court failed to consider the evidence and allowed the Commissioner to belatedly raise issues after trial. The tax court's finding that the taxpayers failed to produce sufficient evidence to show that there was a net operating loss in the years

---

*Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

1986, 1987, and 1988 which could be carried forward to the years 1989 and 1989 is not clearly erroneous. This appeal is frivolous. AFFIRMED.