

UNITED STATES COURT OF APPEALS
For the Fifth Circuit

No. 96-60518
Summary Calendar

DUDLEY JOSEPH AND MYRNA DUPUY CALLAHAN

Petitioners-Appellants

VERSUS

COMMISSIONER OF INTERNAL

Respondent-Appellee

Appeal from the Decision of the United States Tax Court
(4863-94)

March 20, 1997

Before SMITH, DUHÉ, and BARKSDALE, Circuit Judges.

PER CURIAM:¹

Taxpayers, Dudley Joseph Callahan and Myrna Dupuy Callahan, appeal the Tax Court's decision in their suit for redetermination of deficiencies and additions to tax assessed against them for taxable years 1989, 1990, and 1991. The Tax Court in a detailed and well-reasoned opinion, sustained the Commissioner's determination. Taxpayers claim error in four areas: 1) determination that Mrs. Callahan's writing activity for 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Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local rule 47.5.4.

in question was an activity "not engaged in for profit" within the meaning of Internal Revenue Code § 183; 2) disallowance of casualty losses claimed in 1989 and 1990; 3) disallowance of miscellaneous deductions for medical expenses, state sales taxes, and charitable contributions; and 4) determination of certain additions to tax.

We have carefully reviewed the record and considered the briefs of the parties and find no error committed by the Tax Court. Accordingly, and for the reasons set forth by the Tax Court in its detailed opinion, the decision of the Tax Court is

AFFIRMED.