

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 02-60077

PATRICK S ELLIOTT; DONNA J ELLIOTT

Petitioners - Appellants

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent - Appellee

No. 02-60078

LARRY ELLIOTT; JULIE F ELLIOTT

Petitioners - Appellants

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent - Appellee

Appeals from the Decision of the
United States Tax Court
(19425-98 & 19433-98)

November 7, 2002

Before KING, Chief Judge, and JOLLY and HIGGINBOTHAM, Circuit
Judges.

PER CURIAM:*

* Pursuant to 5TH CIR. R. 47.5, the court has determined
that this opinion should not be published and is not precedent

The notices of deficiency were not so inadequate as to deprive the Tax Court of jurisdiction, and they were sufficient to inform the Elliotts that their claimed business expense deductions had not been allowed. That said, the Internal Revenue Service clearly could have done considerably better and thereby saved all involved, including the Tax Court and this court, from this wasteful exercise.

AFFIRMED.

except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.