

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

No. 14-60653

United States Court of Appeals
Fifth Circuit

FILED

June 5, 2015

Lyle W. Cayce
Clerk

RICHARD OHENDALSKI; KAY OHENDALSKI,

Petitioners - Appellants

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee

Appeal from the Decision
of the United States Tax Court
No. 19021-12

Before REAVLEY, OWEN, and HIGGINSON, Circuit Judges.

PER CURIAM:*

Taxpayers appeal the Tax Court's judgment based on the settlement of the parties and contest the computation of taxes because not in accord with that settlement. No alternative computations, except for the incorrect zero denial of a tax, was ever explained and proposed. They have had many full opportunities to resolve any error in the taxes they owe or in this judgment, and have always avoided those opportunities. Their argument now, about

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

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their settlement as the consequence of their attorney's ineffectiveness, fits their defense of hide and go seek.

The pending motion is dismissed as moot.

JUDGMENT AFFIRMED.