

UNITED STATES COURT OF APPEALS
for the Fifth Circuit

No. 93-5406
Summary Calendar

PHILIP CHERNER and JEAN ANN CHERNER; and
RAYMOND LANCASTER and NORMAN P. LANCASTER,

Petitioners-Appellants,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from Order of the United States Tax Court
(23089 85)

(August 10, 1994)

Before DUHÉ, WIENER, and STEWART, Circuit Judges.

PER CURIAM:¹

In 1985 taxpayers sued in the tax court for redetermination of deficiencies in income tax claimed by the Commissioner. In 1992 taxpayers and the Commissioner entered into a compromise of that litigation. The tax court entered a stipulated judgment finding deficiencies due and noting that taxpayers waived the restrictions of Internal Revenue Code § 6213(a) prohibiting collection of the deficiencies plus statutory interest until the decision became

¹ Local Rule 47.5 provides: "The publication of opinions that have no precedential value and merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the Court has determined that this opinion should not be published.

final. Over three months after the tax court decision became final, taxpayers moved the tax court to redetermine interest due on the deficiency. The tax court denied that motion on the basis that, since taxpayers had failed to pay the interest owed to the government for the years at issue as is required by § 7481(c)(2) of the Internal Revenue Code, the tax court lacked jurisdiction to reopen the case. Taxpayers' appeal. We affirm.

Taxpayers acknowledge that the issue presented in this case has recently been decided against them by this Court in the consolidated cases France v. Commissioner of Internal Revenue, Docket No. 93-4088 and Job v. Commissioner of Internal Revenue, Docket No. 93-4215 (unpublished). Taxpayers invite us to revisit the issue. This we decline to do.

Even were we inclined to decide otherwise, one panel of this Court is without authority to overrule another. Placid Oil Co. v. Federal Energy Regulatory Commission, 666 F.2d 976, 984 (5th Cir. 1982).

AFFIRMED.