

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 94-41042
Summary Calendar

ED REDD
and
FRANCES REDD,

Petitioners-Appellants,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the United States Tax Court
(27416-90)

(June 1, 1995)

Before SMITH, EMILIO M. GARZA, and PARKER, Circuit Judges.

PER CURIAM:*

These taxpayers brought the instant action in the Tax Court seeking a redetermination of federal income tax deficiencies for 1979 and 1980. The Tax Court dismissed the petition for failure to prosecute and imposed sanctions under authority of 26 U.S.C. § 7482.

* Local Rule 47.5.1 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 Pursuant to that rule, the court has determined that this opinion should not be published.

At issue is the propriety of the dismissal for failure to prosecute and the sanctions. We review for abuse of discretion. Watson v. Commissioner, 690 F.2d 429, 431 (5th Cir. 1982) (per curiam); Sandvall v. Commissioner, 898 F.2d 455, 459 (5th Cir. 1990).

There is no abuse of discretion here. In a thorough ten-page opinion entered September 12, 1994, the Tax Court chronicled the long series of delays occasioned by the taxpayers, adding greatly to the burden and expense of these proceedings. Without justification, the taxpayers delayed these proceedings literally for years.

Essentially for the reasons set forth in the Tax Court's opinion, we AFFIRM.