

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 95-60103
Summary Calendar

STANLEY J. and MARY C. SMACZNIAK,

Petitioners-Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

- - - - -
Appeal from Tax Court
TC # 21448-89
- - - - -
August 7, 1996

Before KING, HIGGINBOTHAM and STEWART, Circuit Judges.

PER CURIAM:*

The portion of the judgment assessing \$567.88 in liability for the 1982 tax year is vacated. A recomputation of the interest related to the Smaczniaks' overpayment for tax year 1982 is beyond the jurisdiction of the Tax Court in this case and beyond the limited scope of our remand. See Smaczniak v. C.I.R., 998 F.2d 238, 243 (5th Cir. 1983). The judgment of the Tax Court is affirmed as modified.

* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

All outstanding motions are DENIED.

AFFIRMED AS MODIFIED, MOTIONS DENIED.