

UNITED STATES COURT OF APPEALS
For the Fifth Circuit

No. 99-60844
Summary Calendar

JOHN ALLEN LYLE; GLENNA A LYLE,

Petitioners - Appellants,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from a Decision of the United States Tax Court
(18428-97)

June 1, 2000

Before DAVIS, EMILIO M. GARZA, and DENNIS, Circuit Judges.

PER CURIAM:*

Taxpayers John Allen Lyle and Glenna A. Lyle appeal pro se from an adverse decision in the United States Tax Court sustaining the Commissioner's determination of a tax deficiency (\$8,938) and an addition to tax (\$1,788) under Internal Revenue Code § 6662(a) for the 1995 tax year. Taxpayers argue that the Tax Court erred in concluding that (1) a problem resolution letter from an IRS

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

caseworker to Taxpayers indicating the 1995 tax liability had been paid in full did not estop the Commissioner from redetermining the tax liability²; (2) denial of a trial by jury in the Tax Court did not violate the Seventh Amendment of the United States Constitution; and (3) taxing social security benefits did not violate several other constitutional guarantees (the ex post facto clause, the due process clause, and the Ninth and Tenth Amendments).

Having fully studied the briefs of the parties, the record on appeal, and the applicable law, we AFFIRM for essentially the reasons set forth by the Tax Court below.

²The Tax Court concluded that the Commissioner properly determined that the Taxpayers failed to include as taxable income a portion of social security benefits received by John Allen Lyle, failed to show entitlement to deductions above the amount of the standard deduction, and improperly deducted gambling losses in excess of gambling income.