

RICHARD A. CHILDS, MIMI P. CHILDS, JOHN C. SWEARINGTON, JR.,
SUZANNE N. SWEARINGTON, BEN PHILLIPS, Petitioners-Appellees, versus
COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellant.

No.95-8762

UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT

89 F.3d 856; 1996 U.S. App. LEXIS 15160; 96-2 U.S. Tax Cas.
(CCH) P50,504

June 11, 1996, Decided
June 11, 1996, FILED

NOTICE: [*1] RULES OF THE ELEVENTH CIRCUIT COURT OF APPEALS MAY
LIMIT CITATION TO UNPUBLISHED OPINIONS. PLEASE REFER TO THE
RULES OF THE UNITED STATES COURT OF APPEALS FOR THIS CIRCUIT.

PRIOR HISTORY: Appeal from a Decision of the United States Tax Court. U.S. Tax
Court Nos. 15639-92, 15640-92, 16256-92, 16257-92.

COUNSEL: ATTORNEY(S) FOR APPELLANT(S) : Loretta C. Argrett, Assistant
Attorney General, Department of Justice, Washington, DC. Stuart L. Brown, Chief
Counsel, v. A. Moore, Assistant Chief, Branch 8 Office of Associate Chief Counsel
(Employee Benefits and Exempt Organizations), Charles Bricken, Gary R. Allen,
BRUCE R. Ellisen, Internal Revenue Service, Washington, DC.

ATTORNEY(S) FOR APPELLEE(S) : Richard A. Childs, Pro Se, Columbus, GA.
Patrick G. Jones, NELSON MULLINS RILEY, Etc., Atlanta, GA.

JUDGES: Before HATCHETT, Circuit Judge, HENDERSON, Senior Circuit Judge, and
MILLS *, District Judge.

* Honorable Richard H. Mills, United States District Judge for the Central District of
Illinois, sitting by designation.

OPINION: AFFIRMED