

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

AUG 06 2010

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

RONALD B. TALMAGE; ANNETTE C.
TALMAGE,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 08-73152

Tax Ct. No. 13002-05

MEMORANDUM*

Appeal from a Decision of the United States Tax Court

Submitted July 14, 2010**
Portland, Oregon

Before: PREGERSON, WARDLAW and RAWLINSON, Circuit Judges.

Ronald and Annette Talmage appeal a Tax Court decision in favor of the Commissioner. We have jurisdiction under 26 U.S.C. § 7482. Having reviewed

* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

the tax court's findings of fact for clear error, *LOAD, Inc. v. Comm'r*, 559 F.3d 909, 911 (9th Cir. 2009), we affirm for the reasons stated by Judge Harry Haines in *T.C. Memo. 2008-34* (Feb. 19, 2008).

AFFIRMED.