

MAR 18 2011

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

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>JEFFREY R. TAYLOR,</p> <p>Petitioner - Appellant,</p> <p>v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p>Respondent - Appellee.</p>
---

No. 09-71253

Tax Ct. No. 3226-06

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted March 8, 2011\*\*

Before: FARRIS, O’SCANNLAIN, and BYBEE, Circuit Judges.

Jeffrey R. Taylor appeals pro se from the tax court’s decision upholding the Commissioner of Internal Revenue’s denial of his request for innocent spouse relief for tax years 1986 and 1987. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for clear error the tax court’s determination that a

---

\* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

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

taxpayer is not entitled to innocent spouse relief. *Guth v. Comm 'r*, 897 F.2d 441, 443 (9th Cir. 1990). We affirm.

The Tax Court did not clearly err in denying Taylor innocent spouse relief because the evidence in the record, including Taylor's guilty plea to tax evasion for 1987 and the stipulated decision imposing fraud penalties for 1986 and 1987, supported its conclusion that Taylor had actual knowledge of the items giving rise to the tax deficiencies when he prepared and signed the relevant joint federal income tax returns. *See* 26 U.S.C. §§ 6015(b)(1)(C), (c)(3)(C) (no entitlement to innocent spouse relief where taxpayer knew or had reason to know of understatement, or had actual knowledge of items giving rise to deficiencies). In light of these circumstances, the Commissioner's discretionary decision to deny equitable relief was also reasonable. *See* 26 U.S.C. § 6015(f) (providing for innocent spouse relief where equitable).

Taylor's remaining contentions are unpersuasive.

Taylor's motion to supplement his reply brief is granted.

**AFFIRMED.**