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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>MARIANNE CAPRICE GILBERT,</p> <p style="text-align: center;">Petitioner - Appellant,</p> <p style="text-align: center;">v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p style="text-align: center;">Respondent - Appellee.</p>
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No. 06-70403

Tax Ct. No. 9996-04

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted April 20, 2011\*\*

Before: RYMER, THOMAS, and PAEZ, Circuit Judges.

Marianne Caprice Gilbert appeals pro se from the Tax Court’s decision upholding the denial of equitable innocent spouse relief under 26 U.S.C. § 6015(f) from joint liability for income tax for tax year 1995. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo the Tax Court’s decision as to

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\* 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).

whether the Commissioner abused his discretion in denying equitable relief under § 6015(f). *See Fargo v. Comm'r*, 447 F.3d 706, 709 (9th Cir. 2006); *United States v. Washington*, 157 F.3d 630, 642 (9th Cir. 1998). We affirm.

The Tax Court properly concluded that the Commissioner did not abuse his discretion in denying Gilbert equitable innocent spouse relief where several factors weighed against granting relief. *See* 26 U.S.C. § 6015(f); Rev. Proc. 2003-61 § 4.03 (providing nonexclusive list of factors to be considered when determining whether to grant equitable relief under § 6015(f)).

Gilbert's discrimination argument is unpersuasive.

**AFFIRMED.**