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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

TORRANCE ALWIN JACKO, Sr. and  
LISA JACKO,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 11-71461

Tax Ct. No. 4599-10

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted June 26, 2012\*\*

Before: SCHROEDER, HAWKINS, and GOULD, Circuit Judges.

Torrance Alwin Jacko, Sr., and Lisa Jacko appeal pro se from the Tax Court's decision following a bench trial upholding the Commissioner of Internal Revenue's deficiency and additions for tax year 2004. We have jurisdiction under

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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).

26 U.S.C. § 7482(a). We review de novo the Tax Court's legal conclusions, and for clear error its factual findings. *Johanson v. Comm'r*, 541 F.3d 973, 976 (9th Cir. 2008). We affirm.

The Tax Court properly upheld the tax deficiency because the Jackos did not submit any evidence substantiating their claimed deductions. *See Norgaard v. Comm'r*, 939 F.2d 874, 877 (9th Cir. 1991) (the taxpayer carries the burden of establishing entitlement to a deduction).

We do not consider the documents attached to the Jackos' opening brief that were not part of the record below. *See Tonry v. Sec. Experts, Inc.*, 20 F.3d 967, 974 (9th Cir. 1994) (“[It is a] basic tenet of appellate jurisprudence . . . that parties may not unilaterally supplement the record on appeal with evidence not reviewed by the court below.”).

**AFFIRMED.**