

JUL 05 2012

MOLLY C. DWYER, CLERK
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NOT FOR PUBLICATION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

* 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.