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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>RODOLFO VELASQUEZ,</p> <p>Petitioner - Appellant,</p> <p>v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p>Respondent - Appellee.</p>

No. 11-72290

Tax Ct. No. 2547-10

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted June 26, 2012**

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

Rodolfo Velasquez appeals pro se from the Tax Court’s decision determining an income tax deficiency of \$2,156 for tax year 2006. We have jurisdiction under 26 U.S.C. § 7482. We review de novo the Tax Court’s

* 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 and, therefore, denies Velasquez’s request for oral argument. See Fed. R. App. P. 34(a)(2).

conclusions of law. *Biehl v. Comm'r*, 351 F.3d 982, 985 (9th Cir. 2003). We affirm.

The Tax Court correctly determined the deficiency because, contrary to Velasquez's contention, the deductions attributable to renting the home where Velasquez also resided were properly limited to the gross income derived from that rental activity. *See* 26 U.S.C. § 280A(c)(5); *Bolton v. Comm'r*, 694 F.2d 556, 558 (9th Cir. 1982) (“[Section 280A(c)(5)] provides first that deductions allowed for expenses attributed to rental of the unit (i.e. deductions of any kind – maintenance, taxes, interest) cannot exceed an amount equal to the amount of gross rental income received from the property for that year[.]”)

Velasquez's remaining contentions are unpersuasive.

AFFIRMED.