

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

APR 25 2017

FOR THE NINTH CIRCUIT

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

ROBERT C. JACOBSEN; CAROL S.  
JACOBSEN,

No. 15-71608

Petitioners-Appellants,

Tax Ct. No. 28714-12

v.

MEMORANDUM\*

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the  
United States Tax Court

Submitted April 11, 2017\*\*

Before: GOULD, CLIFTON, and HURWITZ, Circuit Judges

Robert C. and Carol S. Jacobsen appeal pro se from the Tax Court's determination following a trial concerning an income tax deficiency and penalty under 26 U.S.C. § 6662(a) for tax year 2010. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We affirm.

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\* 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).

The Jacobsens have waived their appeal of the Tax Court’s determination of the tax deficiency by failing to address in their opening brief how the Tax Court erred in reaching its conclusions. *See Smith v. Marsh*, 194 F.3d 1045, 1052 (9th Cir. 1999) (“[O]n appeal, arguments not raised by a party in its opening brief are deemed waived.”); *see also Greenwood v. FAA*, 28 F.3d 971, 977 (9th Cir. 1994) (“We will not manufacture arguments for an appellant, and a bare assertion does not preserve a claim[.]”).

**AFFIRMED.**